Supplier Onboarding Process

Office of the Controller
September 26, 2019

Karen Kittredge, Manager, Policy and Business Process
Natasha Rivera, Nonresident Alien Compliance Manager
https://b2p.procurement.harvard.edu/training-0 or Training Portal – Buy-to Pay Group

B2P Training

Supplier Portal User Reference Guide

Supplier Portal Tip Sheets
- Supplier Search
- Supplier Invitation
- Supplier Request
- Supplier Request - Non-US Citizen - Self-guided
- Supplier Request - Non-US Citizen - Assisted
- Supplier Maintenance Request
- Supplier Registration Experience
- Setting Notifications
- Supplier Communications

Supplier Portal Process Diagrams
- Supplier Invite vs. Request: Decision Tree
- Supplier Invite vs. Request: Decision Tree (Individual Only)
- Supplier Invite vs. Request: Decision Tree (Company Only)
- Supplier Invitation
- Supplier Request
- Supplier Maintenance Request

Register for B2P training courses
Supplier Portal Training presentation

- b2p_supplier_portal_decision_tree.pdf (116 KB)
- b2p_supplier_portal_individual_decision_tree.pdf (67 KB)
Agenda

• What is a supplier and when do you need to set-up a supplier
• Look up a supplier
• Types of suppliers
• Looking up a supplier
• Setting up a supplier
  • Supplier Set-up Options
  • Review types of suppliers and when to use them
  • Supplier set-up documentation requirements
• Foreign Individual Supplier Set-Up Processing Times
Accounts Payable Life Cycle

1. Select Supplier (follow any required policies prior to supplier selection (e.g., IC Policy, Procurement Policy, etc.))
2. Invite or Request Supplier through Supplier Portal
3. Place an Order
4. Contract Negotiation and Approval
5. Receive Goods or Service
6. Review, Receive, and/or Process Invoice
7. Issue Payment
8. Reporting and Reconciliation

High-Level Life Cycle of the Accounts Payable Process
What is a Supplier

Individuals or entities offering goods or services, rents, royalties, or other activities to Harvard must be set up as a supplier in Harvard’s Supplier Portal (Jaggaer/Buy-to-Pay/B2P). Certain information is required in order to be compliant with federal and state regulations.

Things to be thinking about when setting up a supplier:

Is the individual eligible to receive a payment from Harvard?

- Prior to any formal agreements being made, schools or units must confirm an individual or supplier is legally allowed to be paid by Harvard. Criteria may include:
  - Most Commonly Seen Visa Types of Foreign National Guest Speakers, Independent Contractors Policy, Debarment Certification
  - Supplier must complete and submit any required documentation (e.g., W-8, W-9, GLACIER, etc.)

Who should be set up as a supplier?

- Individuals or entities offering goods or services, other to Harvard.
- For the most part, non-benefits eligible employees are set up as suppliers in the Supplier Portal.
- In rare instances, a Harvard employee may be paid for a service via HCOM (e.g., services unrelated to their current job, though additional compensation is best practice).
- Nonemployees receiving reimbursements for a valid Harvard business expenses (qualified, non-taxable).
What is a Supplier (continued)

Classify a supplier correctly
Supplier classification helps comply with federal and state regulations for both U.S. and Non U.S. suppliers
  • Some payments may be considered a Harvard business expense and may not be taxable or reportable.
  • Some payments to suppliers may be considered income and are taxable or reportable.
  • Suppliers may sometimes receive payments for both goods or services and qualified business expenses.

Classify a payment correctly
A detailed description of the payment (who, what, where, when, why) helps determine tax withholding and reporting requirements for both U.S. and Non U.S. suppliers.
  • U.S. vs foreign sourced income (i.e., location of the activity)
  • Type of payment
    • Payments to individuals completing services who are not classified as an employee
    • Payments related to other activities such as:
      • Supplies and equipment (i.e., lab supplies, office supplies, cleaning supplies)
      • Contracted services (i.e., independent contractors or consultants and temporary agencies)
      • Lease payments
      • Honorarium, prizes, awards, or fellowship payments
      • Royalty payments
    • Use the object code that best describes the purpose of the expense
Types of Suppliers

- Individual – U.S. Citizen or U.S. Permanent Resident (1099 supplier)
- Individual – Non U.S. Citizen (1042S supplier)
- Supplier

**US Supplier Types**

US - Sole Proprietorship - A type of business entity that is owned and run by one individual

US Partnership LLC - A hybrid business entity having certain characteristics of both a corporation and a partnership or sole proprietorship.

US Corporation - Created under the laws of a state as a separate legal entity that has privileges and liabilities that are distinct from those of its members. Includes 501(3)(c) nonprofit, US colleges/universities.

US Government Agency

**Foreign Supplier Types (W-8 Suppliers)**

- Foreign Corporation
- Foreign Partnership
- Foreign Trust
- Foreign Tax-Exempt Organization
- Foreign Private Foundation
- Foreign Estate
- Foreign Government or International Organization

- Harvard Business Expense (BER) – Foreign Individual
- Temporary Supplier (Refunds)
### Supplier and Visa Type Inactivation Dates

<table>
<thead>
<tr>
<th>Supplier Type</th>
<th>Inactivation Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business Expense Reimbursement – Foreign (BER)</strong></td>
<td>90 days from activation date</td>
</tr>
<tr>
<td><strong>Individual – Non-US Citizen (A visa type is required for Individual – Non-US Citizens, a sample of visa types is below)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>ADVTR – Advance Travel Request (always taxable)</strong></td>
<td>90 days from activation date</td>
</tr>
<tr>
<td><strong>NA – Not Applicable/Unknown</strong></td>
<td>Should be switched to another visa type by supplier or Supplier Onboarding Team</td>
</tr>
<tr>
<td><strong>NE – No Entry (use if individual not entering the U.S.)</strong></td>
<td>90 days from activation date</td>
</tr>
<tr>
<td><strong>NE-RC – No Entry Royalty Payment (taxable)</strong></td>
<td>2 years from activation date</td>
</tr>
<tr>
<td><strong>All other visa types</strong></td>
<td>Based on immigration documentation end dates</td>
</tr>
<tr>
<td><strong>Individual: US Citizen/ Perm Res.</strong></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Temporary Supplier</strong></td>
<td>30 days</td>
</tr>
<tr>
<td><strong>Supplier – US</strong></td>
<td>N/A</td>
</tr>
<tr>
<td>Sole Proprietorship</td>
<td></td>
</tr>
<tr>
<td>Partnership LLC</td>
<td></td>
</tr>
<tr>
<td>Corporation</td>
<td></td>
</tr>
<tr>
<td>Government Agency</td>
<td></td>
</tr>
<tr>
<td><strong>Supplier – Foreign</strong></td>
<td>Up to three years, based on W-8 Form</td>
</tr>
<tr>
<td>Corporation</td>
<td>Some foreign suppliers may have no end date. A review of those suppliers is forthcoming an end applied based on paperwork Harvard has on file.</td>
</tr>
<tr>
<td>Partnership</td>
<td></td>
</tr>
<tr>
<td>Trust</td>
<td></td>
</tr>
<tr>
<td>Tax-Exempt Organization</td>
<td></td>
</tr>
<tr>
<td>Private Foundation</td>
<td></td>
</tr>
<tr>
<td>Estate</td>
<td></td>
</tr>
<tr>
<td>Government or International Organization</td>
<td></td>
</tr>
</tbody>
</table>
Looking up a Supplier

Searching for a Supplier

1. Select **Search for a Supplier** found in the **Supplier Tools** toolbox of B2P Dashboard.

2. The supplier search offers two options, a **Simple Search** or an **Advanced Search**. A simple search will search for all active or inactive suppliers using the supplier name or Oracle supplier ID. An advanced search allows for more search parameters to be used. Advanced search can be used to find diverse suppliers, local suppliers, suppliers with specific product or service offerings, registration status of suppliers and much more.

3. To access advanced search, select **Advanced Search** next to the **Go** button on the supplier search screen.
You can drill down and see the supplier type as well as inactivation date.
Onboarding Supplier Options

There are three ways to onboard a new supplier. The supplier and payment type will drive the registration options and documentation requirements.

<table>
<thead>
<tr>
<th>Registration Option</th>
<th>Description</th>
<th>Required Information</th>
</tr>
</thead>
</table>
| Invite a Supplier       | A Harvard requestor sends a link to an individual or company, inviting them to self-register on our B2P Supplier Portal. | • Company or Individual  
                          |                                               | • Legal Name  
                          |                                               | • Email Address |
| Request a Supplier      | A Harvard requestor completes an online questionnaire to add a supplier in the B2P Supplier Portal.  
                          |                                               | • Company or Individual  
                          | (ex: Harvard Students [US Only], Temporary Vendors [Refund], BERs) | • Legal Name  
                          |                                               | • Remit to Address  
                          |                                               | • Email Address  
                          |                                               | • Citizenship  
                          |                                               | • Additional Information is required depending upon selection of Student, Temporary or BER vendor |
| Proxy Request           | A Harvard requestor completes an online questionnaire on behalf of an individual who requires special assistance to register as a supplier. This is also known as “white glove registration”.  
                          |                                               | • ALL SUPPLIER INFORMATION  
                          | (Ex: No internet access, VIP, etc.)          | • Company or Individual  
                          |                                               | • SSN/TIN  
                          |                                               | • Visa Type  
                          |                                               | • DOB  
                          |                                               | • Remit to Address  
                          |                                               | • ALL supporting documentation (including GLACIER and relevant tax documents) |

For foreign individuals, using “request a supplier” rather than “invite” will kick off the GLACIER request earlier in the onboarding process.
General Supplier Set Up FAQs

See B2P FAQs

- Invitation registration defaults to “individual” which includes the ability to follow the GALCIER process if necessary.
- File size upload is 50MG and suggest PDF, JPEG or TIFF format.
- Site requests: Consider which sites need to be made inactive when adding/reactivating other sites (tax reporting implications); is this a permanent site or only needed one-time?

- Address Types:

<table>
<thead>
<tr>
<th>Address Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fulfillment Address (Required)</td>
<td>Delivery address for receiving goods or purchase orders.</td>
</tr>
<tr>
<td></td>
<td>Fulfillment address will also be the tax reporting address.</td>
</tr>
<tr>
<td></td>
<td><em>Foreign companies and foreign individuals must supply a foreign address for a fulfillment address.</em></td>
</tr>
<tr>
<td>Physical Address</td>
<td>Mailing address (may be the same as the remittance address).</td>
</tr>
<tr>
<td>Remittance Address (Required)</td>
<td>Address where the payment is sent. May be the same address as the fulfillment address.</td>
</tr>
<tr>
<td>Supplier Types</td>
<td>Send Set-Up Request Via</td>
</tr>
<tr>
<td>----------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td><strong>Individual Supplier Type</strong></td>
<td></td>
</tr>
</tbody>
</table>
| **US Citizen or Permanent Resident** | Invitation | Supplier Type (Individual)  
Legal Name  
Email Address | Invited speaker who is a US citizen.  
Non-Harvard individual who is going to receive a travel grant for having attended a conference and who is a US citizen. Ex. Specific instance is that Harvard faculty sponsored a conference taking place outside of Harvard (with NSF) and there were $ left over, looking to give attendees a $300/per person refund for the travel expenses they incurred.  
A Harvard employee who is an accounting assistant who was hired as a harpist at a Holiday party. These types of payments may also be paid as additional compensation. |
| Including:  
Harvard Students who are U.S. Citizens or Permanent Residents.  
Harvard employees that are providing a service that is unrelated to job responsibilities (e.g., Accounting Assistant hired as a harpist at a Holiday party). | BEST PRACTICE | Supplier will enter information and the W-9 form will be prepopulated based on the information completed. The Supplier must download the completed form, sign it electronically, and upload it into the Jaggaer System. | |
| **Temporary Vendor/Supplier** | Supplier Request Form (NOT PROXY) | Supplier Request Type (Individual)  
Supplier Legal Name  
Supplier Email Address  
Supplier Citizenship (Individual – US Citizen or Permanent Resident or Individual – Non US Citizen)  
If US, select note if Harvard Registered Student and enter HUID  
If Non US, select VISA Type. Select NE if not entering the U.S. or N/A if visa type unknown.  
Select “Is this Temporary Vendor?”  
Supplier Address  
If the fulfillment address will be the tax reporting address. If not US Citizen, this must be a foreign address.  
The remittance address will be where the payment will be sent and may be the same as the fulfillment address.  
Temporary Vendors/Supplier are for one-time payments and are active for 30 days.  
Note the purpose for the need in the comments field. | A refund for registration fees for an executive education program or an overpayment for an event registration.  
Do not use to reimburse individuals for business expenses. |
<table>
<thead>
<tr>
<th>Individual Supplier Type</th>
<th>Send Set-Up Request Via</th>
<th>Information Needed by the Harvard Portal User</th>
<th>Examples</th>
</tr>
</thead>
</table>
| Non U.S. Citizen         | Invitation             | • Vendor Type (Individual)  
                          |                        | • Legal Name  
                          |                        | • Email Address  
                          |                        | • If an individual is not entering the U.S., have them select NE – No Entry for visa type.  
                          |                        | During the registration process and based on their visa type, if the individual has not previously registered for GLACIER, they will be directed to submit the partially-completed registration form in order to kick-off an email from support@online-tax.net. Once they have completed GLACIER they will receive another email from the supplier portal directing them to upload their packet into the supplier registration process and submit their completed registration.  
                          |                        | • Harvard student who is not a US citizen or Permanent Resident  
                          |                        | • Harvard external post-docs or temporary employees who are not U.S. Citizens or Permanent Residents  
                          |                        | • All other individuals who are not U.S. Citizens or Permanent Residents  
                          |                        | • Invited speaker who is not a US citizen or Permanent Resident receiving an honorarium or has received an honoraria or other income payment from Harvard in the past.  |
| Non U.S. Citizen         | Supplier Request Form (NOT PROXY)  
                          | BEST PRACTICE          |              |
|                          |                        | • Supplier Request Type (Individual)  
                          |                        | • Supplier Legal Name  
                          |                        | • Supplier Email Address  
                          |                        | • Supplier Citizenship (Individual – Non US Citizen)  
                          |                        | • Supplier Visa Type (visa type should be known when confirming that Harvard can legally issue a reimbursement to the individual. See Commonly Seen Visa Types at Harvard). Select NE if not entering the U.S. or N/A if visa type unknown.  
                          |                        | • Supplier Address  
                          |                        | o The fulfillment address will be the tax reporting address and must be a foreign address.  
                          |                        | o The remittance address will be where the payment will be sent and may be the same as the fulfillment address.  
                          |                        | • Select “no” when answering the Proxy Question.  
                          |                        | This process will send a GLACIER invitation and a Supplier Portal Supplier Invitation at roughly the same time.  
                          |                        | • Harvard student who is not a US citizen or Permanent Resident  
                          |                        | • Harvard external post-docs or temporary employees who are not U.S. Citizens or Permanent Residents  
                          |                        | • All other individuals who are not U.S. Citizens or Permanent Residents  
<pre><code>                      |                        | • Invited speaker who is not a US citizen or Permanent Resident receiving an honorarium or has received an honoraria or other income payment from Harvard in the past.  |
</code></pre>
<table>
<thead>
<tr>
<th>Individual Supplier Type</th>
<th>Send Set-Up Request Via</th>
<th>Information Needed by the Harvard Portal User</th>
<th>Examples</th>
</tr>
</thead>
</table>
| Harvard Business Expense (BER) – Foreign | Supplier Request Form (NOT PROXY) | • Supplier Request Type (Individual)  
• Supplier Legal Name  
• Supplier Email Address  
• Supplier Citizenship (Individual – Non US Citizen)  
• Select “Will you set this foreign individual up as a BER…”  
• Supplier Visa Type (visa type should be known when confirming that Harvard can legally issue a reimbursement to the individual. See [Commonly Seen Visa Types at Harvard](#). Select N/A if visa type unknown.  
• Supplier Foreign Address  
  o The fulfillment address will be the tax reporting address and **must be a foreign address.**  
  o The remittance address will be where the payment will be sent and may be the same as the fulfillment address.  
• Active for 90 days only  
• When submitting the nonemployee reimbursement, certain immigration document must be submitted with the paperwork. Details may be found on the [NRA Tax Compliance](#) website. | • Reimburse a non-US Citizen or Permanent Resident for valid business expenses and who have never received income from Harvard. Must submit receipts and a valid business purpose.  
• An invited speaker who has never been to Harvard and is **not** receiving an honorarium. Generally these individuals are not expected to return.  
• A candidate for a faculty position who incurred out-of-pocket expenses to travel to Harvard for an interview.  
• No honoraria or services may be paid under this supplier type. |
## Supplier Types (continued)

<table>
<thead>
<tr>
<th>Entity Supplier Type</th>
<th>Set-Up</th>
<th>Information Needed by the Harvard Portal User</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>US Supplier Types</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>US - Sole Proprietorship</td>
<td>Invitation</td>
<td>• Vendor Type (Company)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Legal Name</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Email Address</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Supplier will enter information and the W-9 form will be prepopulated based on the information completed. The Supplier must download the completed form, sign it electronically, and upload it into the Jaggaer System.</td>
</tr>
<tr>
<td><strong>US Partnership LLC</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A hybrid business entity having certain characteristics of both a corporation and a partnership or sole proprietorship - considered a 1099 vendor.</td>
<td>Inviation</td>
<td></td>
</tr>
<tr>
<td><strong>US Corporation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Created under the laws of a state as a separate legal entity that has privileges and liabilities that are distinct from those of its members. Includes 501(3)(c) nonprofit, US colleges/universities.</td>
<td>Inviation</td>
<td></td>
</tr>
<tr>
<td><strong>US Government Agency</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Foreign Supplier Types</strong></td>
<td>Invitation</td>
<td>• Name</td>
</tr>
<tr>
<td>Foreign Corporation</td>
<td></td>
<td>• EIN/Tax ID Number (if applicable)</td>
</tr>
<tr>
<td>Foreign Partnership</td>
<td></td>
<td>• Tax Reporting Name if different from supplier name</td>
</tr>
<tr>
<td>Foreign Trust</td>
<td></td>
<td>• Remit-to address</td>
</tr>
<tr>
<td>Foreign Tax-Exempt Organization</td>
<td></td>
<td>• Permanent legal address (if different)</td>
</tr>
<tr>
<td>Foreign Private Foundation</td>
<td></td>
<td>• Completed and signed appropriate <a href="#">W-8 form</a></td>
</tr>
<tr>
<td>Foreign Estate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign Government or International Organization</td>
<td>Inviation</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Inactivation date is up to three years, based on W-8 Form
Supplier Maintenance Request

Suppliers are encouraged to log in and update their records at any time; however, Harvard requestors can also use a supplier maintenance request to:

- Site Add
- Site Inactivation
- Supplier Reactivation
- Supplier Inactivation
- Supplier Name Change
- Change Supplier Type
- Payment Method Change
- Proxy GLACIER documentation for Foreign Individual (use to upload updated GLACIER materials for an existing, active supplier)
- Other
Temporary Supplier

A temporary supplier is typically an individual receiving a one-time refund payment. Examples include refund for registration fees for an executive education program or an overpayment for an event registration.

- Considered non-taxable or reportable
- Active for 30 days
- Should not be used to reimburse individuals for business expenses
Supplier Processes Specific to Foreign Entities
Foreign Entity W-8 Forms

Harvard University is required by the IRS to collect the appropriate W-8 form from any foreign entity to establish the entity's foreign status and possible claims of reduced tax withholding. Harvard is unable to advice on what form a supplier should use since it is based on their legal structure, suppliers should refer to the instructions for each Form W-8 on the IRS website, to determine which is most appropriate form to complete. See Nonresident Alien Tax Compliance for additional details or questions.

**Form W-8 BEN-E** is generally used by foreign entities to document their status for purposes of chapter 3 and chapter 4 reporting, as well as other code provisions. See [https://www.irs.gov/forms-pubs/about-form-w-8-ben-e](https://www.irs.gov/forms-pubs/about-form-w-8-ben-e)

**Form W-8 EXP** is generally used by foreign entities to claim a reduced rate of, or exemption from, withholding as a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession. See [https://www.irs.gov/forms-pubs/about-form-w-8-exp](https://www.irs.gov/forms-pubs/about-form-w-8-exp)

**Form W-8 ECI** is generally used by foreign entities claiming they are the beneficial owner of U.S. source income that is effectively connected with the conduct of a trade or business within the United States. See [https://www.irs.gov/forms-pubs/about-form-w-8-eci](https://www.irs.gov/forms-pubs/about-form-w-8-eci)

Remind the Foreign Entity that they need to sign **and** certify the applicable W-8 Form!
Supplier Processes Specific to Individuals – Non U.S. Citizens
Nonresident Alien Tax Compliance (NRA):
https://nratax.oc.finance.harvard.edu/GLACIER

Nonresident Alien Tax Compliance
Tax Withholding and Reporting for Foreign Individuals and Entities

Welcome to GLACIER for Harvard University

Go to GLACIER

Please select the action you would like to take on your record. For a new record or to make changes, you will have to select the option to “Create/update/view my individual record.”

Please Note: If you already have an existing GLACIER account with Harvard University you will NOT receive the login email from support@online-tax.net. You will need to login and update your existing account by going to https://www.online-tax.net. If you have forgotten or lost your login information please click on “Forgot Login” on the login screen.

- User Agreement
- Relationship
- Income Type
- Personal Information
- U.S. Address

Related Information
Important Treaty Deadlines
https://nratax.oc.finance.harvard.edu/tax-treaties

GLACIER page-by-page instructions

GLACIER instructions with screenshots

GLACIER Quick Start Guide-1 page

IRS Notice 1392 Supplemental Form W-4 Instructions for Nonresident Aliens
Individual - Non U.S. Citizen (aka, nonresident aliens, NRA, 1042S supplier)

Prior to setting Individual – Non U.S. Citizens up as a supplier, please be sure to confirm:

- If the individual will or will not be entering the U.S. Selecting an incorrect visa type can result in a delay when activating new suppliers.
- Schools and units must confirm that the individual is legally allowed to be paid by Harvard based on their visa type.
- Individual – Non U.S. Citizens may be subject to tax withholdings for income earned in the U.S. Improper classification may result in under withholding which can result in taxes being charged back to department in order to remain compliant with IRS regulations.

**Individual is not entering the U.S.**

If you know the individual will not be entering the U.S. – select visa type “NE – No Entry/No U.S. Presence”. No GLACIER email will be sent to the individual, since income is considered foreign sourced income and is not subject to U.S. taxes (it may be subject to taxes in the country received).

**Individual is in or will be entering the U.S.**

Schools and units must confirm that the individual is legally allowed to be paid by Harvard.

If you know the individual will be entering the U.S., but do not know their visa type, select “NA – Not Available”. This will trigger a GLACIER email to the individual. The Supplier Onboarding Team (SOT) will update the visa type upon receipt of the GLACIER tax summary report and immigration documentation.
Individual - Non U.S. Citizen (aka, nonresident aliens, NRA, 1042S supplier)

If an Individual – Non U.S. Citizens is entering the U.S. or earning income that is considered U.S. income, Harvard uses a third-party system, called GLACIER Online Tax Compliance System, to calculate the tax withholding. Tax withholding rates may range between 14-30% based on an individual’s visa and income type.

- Individuals must complete GLACIER before they will be activated as a supplier.
- It is the best interest of the individual to complete and update their GLACIER record when they have changes to their visa or earnings type since they may qualify for tax treaties and have less taxes withheld.
- Liability and rates for tax withholding is based on:
  - Tax Residency Status (determined by GLACIER and can include eligibility for tax treaty benefits)
  - Whether the income is considered U.S. or Foreign-Source Income
  - Income type:
    - Salary/Wage
    - Stipend/Scholarship/Fellowship/Grant
    - Honorarium, Royalty, Prize, or other Payment
    - Harvard Business Expense
  - Visa type:
    - ADVTR – Advanced Travel – Taxable Income
    - NE-RC – No Entry Royalty Payment- Taxable Income
GLACIER Highlights

Guidance and reference materials on GLACIER can be found on the Nonresident Alien Tax Compliance website https://nratax.oc.finance.harvard.edu/Glacier. Guidance and the NRA website link is also included in the Harvard auto-generated GLACIER email sent to each new foreign payment recipient.

Sample GLACIER Fields

<table>
<thead>
<tr>
<th>Relationship with Individual</th>
<th>Income Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Select as many categories as applicable, but make only one choice per category)</td>
<td>(If applicable, select one choice per category)</td>
</tr>
<tr>
<td>□ Employee/Faculty/Staff</td>
<td>□ Compensation/Salary/Wages</td>
</tr>
<tr>
<td>□ Student Worker/Graduate Teaching/Research Assist</td>
<td></td>
</tr>
<tr>
<td>□ Stipend/Scholarship/Fellowship/Grant Recipient</td>
<td>□ Scholarship or Fellowship Income (Non-Scholarship)</td>
</tr>
<tr>
<td>□ Honoraria Recipient/Invited Guest/Guest Speaker</td>
<td>□ Honoraria or Guest Speaker Fee</td>
</tr>
<tr>
<td>□ Consultant/Independent Contractor</td>
<td>□ Consulting Fee/Independent Services Payment</td>
</tr>
<tr>
<td>□ Artist/Performer</td>
<td>□ Service Payments to Artist/Performers</td>
</tr>
<tr>
<td>□ Industrial Royalty Recipient</td>
<td>□ Industrial Royalty or Patent</td>
</tr>
<tr>
<td>□ Copyright or Royalty Recipient</td>
<td>□ Copyright or Royalty Income</td>
</tr>
<tr>
<td>□ Other</td>
<td>□ Prize/Award/Loan Forgiveness/Other</td>
</tr>
<tr>
<td></td>
<td>□ Travel Reimbursements</td>
</tr>
</tbody>
</table>

VISA Information

Entering all prior visits to the U.S. related to any sponsored immigration status is required due to IRS regulations that impact accurate tax calculations. F-1 or J-1 nonresident alien visa holders may be eligible for a FICA tax exemption, be sure to complete GLACIER in order not to have these taxes withheld from your paycheck!

To get a copy of their most recent I-94 or travel history, go https://i94.cbp.dhs.gov/I94/#/home and click “Get Most Recent I-94” or “View Travel History.”

<table>
<thead>
<tr>
<th>Non Resident Alien VISA Type</th>
<th>History Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>B1, B2, Visa Waiver, ESTA</td>
<td>Prior 6 years of U.S. presence</td>
</tr>
<tr>
<td>F, J, M, Q, TN, O, H1B, A, G, E3, etc.</td>
<td>Back to 1986</td>
</tr>
</tbody>
</table>
GLACIER Tips and Tricks

The signed GLACIER Packet can be uploaded as one document in the supplier portal.

- Individuals must sign GLACIER Tax Summary Report as well as tax forms generated by GLACIER.
- Individuals must also upload required document copies noted on the GLACIER Tax Summary report.

Forms generated by GLACIER need to be signed and submitted.

Documents which need to be copied and submitted with GLACIER Packet.

Sign & date summary as well as other tax forms included with packed
Business Expense Reimbursement (BER) Supplier Type

Supplier type *Business Expense Reimbursement (BER)* allows Harvard administrators to reimburse foreign individuals who do not have a prior payment relationship with Harvard and are only being reimbursed for Harvard business expenses. Foreign payees can bypass the GLACIER process, since they will not be paid income.

Requirements (See **Supplier Type: BER** (currently under revision for additional details)

- The individual has not or will not be paid any income (e.g., honoraria, fellowship, grant, royalty, stipend, etc.) If the individual will be paid income, then they must be paid as supplier type *Individual – Non U.S. Citizen*.
- Individual must follow the accountable plan rules:
  - Submit a complete business purpose and receipts
  - Submit receipts in a timely manner (within 90 days)
  - Complete and submit a nonemployee reimbursement form
- Administrators must submit any signed certification forms, and required copies of immigration documents along with each Nonemployee Reimbursement (NR) Payment Request in order to support that the individual is legally allowed to be reimbursed by Harvard. Payment cannot be processed without this required information.
- The supplier record will be active for 90 days.

NOTE: If an individual’s status changes (e.g., they were paid as a BER supplier for travel expenses a year ago, but are returning to Harvard and will be given a travel allowance), their supplier type must be changed to Individual – Non U.S. Citizen.
Contacts and Reference Materials

GLACIER Instructions
Honoraria and Reimbursements for Foreign Nationals
Training Portal
Buy 2 Pay Materials including:
  Supplier Registration Experience – Page by page views of what the supplier sees
  Supplier Portal Tip Sheets
  Supplier Process Diagrams
  Supplier Portal User Reference Guide

For questions regarding supplier onboarding or reactivation processes, contact the Supplier Onboarding Team (SOT) at 617-495-8500 option 3 or ap_sputieronboarding@harvard.edu – NEW ADDRESS

For questions regarding the GLACIER process, tax issues, reference materials, and FAQs see the “Nonresident Alien Tax Compliance” website https://nratax.oc.finance.harvard.edu/ or contact the Nonresident Alien Tax Compliance at 617-495-8500 option 5 or nratax.ufs@harvard.edu.

For feedback, suggestions on the supplier portal, email the Buy-to-Pay team at buypayprocurement@harvard.edu
Appendix

• Eligibility to Receive Payment from Harvard Grid
• Business Expense Reimbursements and System to Use
Eligibility to Receive a Payment from Harvard

These are the most commonly-seen visa types of nonresident aliens, some individuals may have visa types not listed below. Contact NRA Tax Compliance Office for more information before offering to pay an individual an honorarium or travel expenses. Students on an F-1 immigration status have limitations on work they are allowed to perform. See the [Harvard International Office](#) website for more information before services are performed.

<table>
<thead>
<tr>
<th>Visa Type</th>
<th>Visa Description</th>
<th>Honoraria (Service Payments) Allowed?</th>
<th>Expense Reimbursement/ Direct Payment of Expenses Allowed?</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>A-1 (Diplomatic)</td>
<td>Foreign Diplomatic Personnel</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>All B visa statuses, if following criteria are met:</td>
<td>Visitors (of various types)</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>• Payment is for “usual academic activity or activities” lasting no longer than 9 days AND</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Individual hasn’t received similar payments from more than 5 other institutions during the previous 6 months.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B-1 (or WB) if above criteria are NOT met</td>
<td>Visitor for Business</td>
<td>No</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>B-2 (or WT) status if above criteria are NOT met</td>
<td>Tourist or Prospective Scholar/Student</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>H-1B</td>
<td>Temporary Worker in a Specialty Occupation</td>
<td>No</td>
<td>No</td>
<td>See note (2) below</td>
</tr>
<tr>
<td>G-1</td>
<td>Representative of International Organization</td>
<td>No</td>
<td>No</td>
<td>See note (2) below</td>
</tr>
<tr>
<td>J-1</td>
<td>Exchange Visitor (Short-term Scholar, Professor Researcher, or Specialist)</td>
<td>Yes, provided that the written permission of the J-1 sponsor (if other than Harvard) has been obtained</td>
<td>Yes</td>
<td>Payment must be for a lecture or other academic activity</td>
</tr>
<tr>
<td>O-1</td>
<td>Person of Extraordinary Ability</td>
<td>No</td>
<td>No</td>
<td>See note (2) below</td>
</tr>
</tbody>
</table>

2Harvard is not permitted to pay an honorarium or reimbursement to these visa holders, who may only be engaged by the employer or agent sponsoring their visa. In limited circumstances, Harvard may make payment or reimbursement via the speaker’s sponsoring agency; contact NRA Tax Compliance for details.
# Business Expense Reimbursements

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>Pay Group</th>
<th>Common Object Codes</th>
<th>Reimbursement System</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly Trades</td>
<td>SPC, WPT, WRT</td>
<td>6080, 6090</td>
<td>Concur</td>
</tr>
<tr>
<td>Bi-Weekly Employees (OT Eligible and Exempt)</td>
<td>POU, PON, PFX</td>
<td>6050, 6070</td>
<td>Concur</td>
</tr>
<tr>
<td>Monthly Faculty</td>
<td>MFC</td>
<td>6010-6030</td>
<td>Concur</td>
</tr>
<tr>
<td>Internal Post Docs</td>
<td>MIP</td>
<td>6150, 6152</td>
<td>Concur</td>
</tr>
<tr>
<td>Weekly Temps (includes work-study)</td>
<td>WTM</td>
<td>6110, 6120</td>
<td>HCOM</td>
</tr>
<tr>
<td>Monthly Teaching Fellow</td>
<td>MTF</td>
<td>6140</td>
<td>HCOM</td>
</tr>
<tr>
<td>External Post Doc</td>
<td>MEP</td>
<td>6450, 6452</td>
<td>HCOM</td>
</tr>
<tr>
<td>Student Stipend</td>
<td>MST</td>
<td>6440</td>
<td>HCOM</td>
</tr>
</tbody>
</table>

- Generally, this group is reimbursed via Concur.
- This group must be set up as a supplier in the HCOM system.