

HARVARD
FINANCIAL ADMINISTRATION



Supplier Onboarding Process

Office of the Controller
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HOME Harvard (Internal) For Vendors Supplier Diversity ▾ Buy-to-Pay

HOME / BUY-TO-PAY PROJECT /

Buy-to-Pay Project

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b2p_supplier_portal_decision_tree.pdf	126 KB
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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



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

- Harvard Business Expense (BER) – Foreign Individual
- Temporary Supplier (Refunds)

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



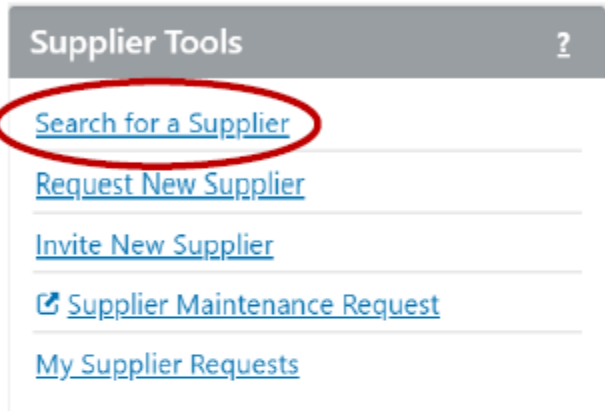
Supplier and Visa Type Inactivation Dates

Supplier Type	Inactivation Date
	Any suppliers with no activity for two years will be automatically inactivated
Business Expense Reimbursement – Foreign (BER)	90 days from activation date
Individual – Non-US Citizen (A visa type is required for Individual – Non-US Citizens, a sample of visa types is below)	
ADVTR – Advance Travel Request (always taxable)	90 days from activation date
NA – Not Applicable/Unknown	Should be switched to another visa type by supplier or Supplier Onboarding Team
NE – No Entry (use if individual not entering the U.S.)	90 days from activation date
NE-RC – No Entry Royalty Payment (taxable)	2 years from activation date
All other visa types	Based on immigration documentation end dates
Individual: US Citizen/ Perm Res.	N/A
Temporary Supplier	30 days
Supplier – US Sole Proprietorship Partnership LLC Corporation Government Agency	N/A
Supplier – Foreign Corporation Partnership Trust Tax-Exempt Organization Private Foundation Estate Government or International Organization	Up to three years, based on W-8 Form 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.

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.



Supplier Look Up (continued)

Results Per Page 100

Sort by: Best Match

Page 1 of 1 legend ?

ALICE WANG 1
Supplier Number: 605209
Registration Status: Approved
Registration Type: Individual

Type:
Diversity Classifications: None

Date Registered: 8/27/2019 11:35 AM
Last Updated: 8/27/2019 1:23 PM

[Manage](#)

ALICE WANG 1

Supplier Number 605209
Registration Status Approved
Registration Type Individual

- About
- Summary
- General**
- Contacts and Addresses
- Workflow and Review

[View History](#)

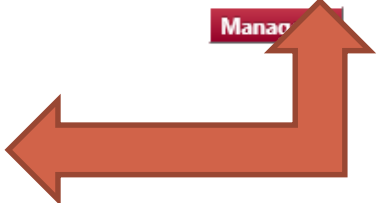
General

Company Information

Supplier Name	ALICE WANG 1
Doing Business As (DBA)	
Alternate Supplier Name	
Country of Origin	
Aliases	
Supplier Number	605209
Oracle ID (DO NOT EDIT)	5013641
JAGGAER Supplier ID	1002883100
Is this Supplier instance an Organizational Node?	No
Active for Shopping	
Business Unit Vendor Id(s)	No Values Assigned.
Are you exempt from backup withholding?	-
Backup Withholding Attachment	<input type="button" value="Select file"/>
Web Site URL	
RSS Feed URL	-
Profile Update Review Needed (Not visible to Supplier)	-
VENDOR TYPE (Not visible to Supplier)	1042S Vendor
INCOME TAX TYPE (Not visible to Supplier)	
INACTIVATION DATE (Not visible to Supplier)	11/27/2019

LEGEND

	CAD Science Catalog
	Science Catalog Supplier
	UK Science Catalog
	Supplier is Active; Click to Inactivate
	Supplier is Inactive; Click to Activate
	Coming Soon Supplier
	New Supplier



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.

Registration Option	Description	Required Information
Invite a Supplier Best practice / Preferred method.	A Harvard requestor sends a link to an individual or company, inviting them to self-register on our B2P Supplier Portal.	<ul style="list-style-type: none"> • Company or Individual • Legal Name • Email Address
Request a Supplier Available as an exception when invitation is not an option.	A Harvard requestor completes an online questionnaire to add a supplier in the B2P Supplier Portal. <i>(ex: Harvard Students [US Only], Temporary Vendors [Refund], BERs)</i>	<ul style="list-style-type: none"> • Company or Individual • Legal Name • Remit to Address • Email Address • Citizenship • Additional information is required depending upon selection of Student, Temporary or BER vendor
Proxy Request Available as a rare exception when invitation is not an option.	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”. <i>(Ex: No internet access, VIP, etc.)</i>	ALL SUPPLIER INFORMATION <ul style="list-style-type: none"> • 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:

Fulfillment Address (Required)	A Fulfillment Address indicates where to send a purchase order or can be an order processing center. A Fulfillment address is also be the tax reporting address. <i>Foreign companies and foreign individuals must supply a foreign address for a fulfillment address.</i>
Physical Address	Mailing address (may be the same as the remittance address).
Remittance Address (Required)	Address where the payment is sent. May be the same address as the fulfillment address.



Supplier Types

Individual Supplier Type	Send Set-Up Request Via	Information Needed by the Harvard Supplier Portal User	Examples
<p>US Citizen or Permanent Resident US Citizen or green card holders – may include fellows, independent contractors, and invited guests. Considered a 1099 vendor/supplier.</p> <p>Including:</p> <ul style="list-style-type: none"> • 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). 	<p>Invitation</p> <p>BEST PRACTICE</p>	<ul style="list-style-type: none"> • Supplier Type (Individual) • Legal Name • Email Address <p>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.</p>	<ul style="list-style-type: none"> • 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.
<p>Temporary Vendor/Supplier A supplier typically set up to receive a one-time REFUND payment. This type of payment is non-tax-reportable and is active for 30 days.</p>	<p>Supplier Request Form (NOT PROXY)</p>	<ul style="list-style-type: none"> • Supplier Request Type (Individual) • Supplier Legal Name • Supplier Email Address • Supplier Citizenship (Individual – US Citizen or Permanent Resident or Individual – Non US Citizen) <ul style="list-style-type: none"> ○ 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 <ul style="list-style-type: none"> ○ 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. 	<ul style="list-style-type: none"> • 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.

Supplier Types (continued)

Individual Supplier Type	Send Set-Up Request Via	Information Needed by the Harvard Portal User	Examples
<p>Non U.S. Citizen A non-US permanent resident individual - Considered a 1042S vendor/supplier. Individual must supply immigration documentation that allows them to work in the US. Includes Harvard Students who are not U.S. Citizens.</p>	<p>Invitation</p>	<ul style="list-style-type: none"> • 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. <p>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.</p>	<ul style="list-style-type: none"> • 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.
<p>Non U.S. Citizen</p>	<p>Supplier Request Form (NOT PROXY) BEST PRACTICE</p>	<ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> ○ The fulfillment address will be the tax reporting address and 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. • Select “no” when answering the Proxy Question. <p>This process will send a GLACIER invitation and a Supplier Portal Supplier Invitation at roughly the same time.</p>	<ul style="list-style-type: none"> • 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.



Supplier Types (continued)

Individual Supplier Type	Send Set-Up Request Via	Information Needed by the Harvard Portal User	Examples
<p>Harvard Business Expense (BER) – Foreign</p> <p>If the payment is a business expense reimbursement and the individual has a visa type under which reimbursements may be received than they may be set up as vendor/supplier type BER. No honoraria or services may be paid under this vendor/supplier type. This type of payment is considered a Harvard business expense and is non-tax-reportable and is active for 90 days. No GLACIER email is sent.</p>	<p>Supplier Request Form (NOT PROXY)</p>	<ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> ○ The fulfillment address will be the tax reporting address and 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. • Active for 90 days only • When submitting the nonemployee reimbursement, certain immigration document <u>must be submitted with the paperwork</u>. Details may be found on the NRA Tax Compliance website. 	<ul style="list-style-type: none"> • 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)

Entity Supplier Type	Set-Up	Information Needed by the Harvard Portal User
<p>US Supplier Types</p> <p>US - Sole Proprietorship A type of business entity that is owned and run by one individual – considered a 1099 vendor/supplier.</p> <p>US Partnership LLC A hybrid business entity having certain characteristics of both a corporation and a partnership or sole proprietorship - considered a 1099 vendor.</p> <p>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.</p> <p>US Government Agency</p>	<p>Invitation</p>	<ul style="list-style-type: none"> • Vendor Type (Company) • Legal Name • Email Address <p>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.</p>
<p>Foreign Supplier Types</p> <p>Foreign Corporation Foreign Partnership Foreign Trust Foreign Tax-Exempt Organization Foreign Private Foundation Foreign Estate Foreign Government or International Organization</p> <p>Inactivation date is up to three years, based on W-8 Form</p>	<p>Invitation</p>	<ul style="list-style-type: none"> • Name • EIN/Tax ID Number (if applicable) • Tax Reporting Name if different from supplier name • Remit-to address • Permanent legal address (if different) • Completed and signed appropriate 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 advise 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>

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>

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>

Sign Here 

<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)

I certify that I have the capacity to sign for the entity identified on line 1 of this form.



Remind the Foreign Entity that they need to sign **and** certify the applicable W-8 Form!



HARVARD
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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

Contact Us

Tax Withholding and Reporting for Foreign Individuals and Entities

Calendar Home **GLACIER** NRA or RA Payments ▾ Tax Treaties Tax Reporting ▾ FAQ

HOME /

GLACIER

▾ 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

<https://www.irs.gov/forms-pubs/about-notice-1392>



HARVARD
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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

Relationship with Individual (Select as many categories as applicable, but make only one choice per category)	Income Type (If applicable, select one choice per category)
<input type="checkbox"/> Employee/Faculty/ Staff <input type="checkbox"/> Student Worker/ Graduate Teaching/ Research Assist	<input type="checkbox"/> Compensation/Salary/Wages
<input type="checkbox"/> Stipend / Scholarship/ Fellowship/ Grant Recipient	<input type="checkbox"/> Scholarship or Fellowship Income (Non-Service) <input type="checkbox"/> Grant Income
<input type="checkbox"/> Honoraria Recipient / Invited Guest/ Guest Speaker <input type="checkbox"/> Consultant/ Independent Contractor	<input type="checkbox"/> Honoraria or Guest Speaker Fee <input type="checkbox"/> Consulting Fee/ Independent Services Payment
<input type="checkbox"/> Artist/ Performer	<input type="checkbox"/> Service Payments to Artist/Performers
<input type="checkbox"/> Industrial Royalty Recipient	<input type="checkbox"/> Industrial Royalty or Patent
<input type="checkbox"/> Copyright or Royalty Recipient	<input type="checkbox"/> Copyright or Royalty Income
<input type="checkbox"/> Other	<input type="checkbox"/> Prize/ Award/ Loan Forgiveness/ Other <input type="checkbox"/> Travel Reimbursements
	<input type="checkbox"/> No Payments

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.*”

Non Resident Alien VISA Type	History Required
B1, B2, Visa Waiver, ESTA	Prior 6 years of U.S. presence
F, J, M, Q, TN, O, H1B, A, G, E3, etc.	Back to 1986



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.

HOLD 1

GLACIER
Nonresident Alien Tax Compliance System

Tax Summary Report

Summary of Information Entered into GLACIER™:

Name:	Karen Kittredge	2019 - 238 Days
SSN / ITIN:	AppliedForSSN	2018 - 359 Days
Email Address:	karen_kittredge@harvard.edu	2017 - 70 Days
Country of Tax Residence:	France	
Country of Citizenship:	France	
Current Immigration Status:	F1 Student	
Date of Entry to U. S.:	October 2, 2017	Changed Immigration Status? No
Immigration Status Expiration:	December 2, 2019	Immigration Status Change Date:
Original Immigration Status:	Vendor Request or Harvard	Estimated Date of Departure: October 10, 2019

Tax Determinations and Results Based on the data entered, GLACIER has made the following determinations:

Tax Residency Status: Nonresident Alien for U.S. Tax Purposes

Residency Status Change Date: July 3, 2022 to Resident Alien

Residency Status Start Date: January 1, 2022 to Resident Alien

Residency Status Change Date 2 (if applicable):

Residency Status Start Date 2 (if applicable):

Compensation/Salary/Wages

Applicable Tax Withholding Rate: Single, 1(Monthly)
(If Tax Treaty Does Not Apply or Form Is Not Submitted)

Tax Treaty Exemption Status: Taxable

Tax Treaty Time Limit: Not Applicable

Tax Treaty Exemption Period: Not Applicable

Tax Treaty Dollar Limit: Not Applicable

TAX

FICA Tax Status: Exempt

FICA Tax Start/Change Date: January 1, 2022

Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report

Please sign and submit with Tax Summary Report

Required Forms:

- Form W-4
- State Tax Form

Please copy and submit with Tax Summary Report

Required Document Copies:

- Form I-20
- Form I-94/I-94W Card
- Visa Sticker/Stamp (in Passport)

Certification

I hereby declare that the information provided by me to Harvard University and/or entered into the GLACIER Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify Harvard University as soon as possible so that this information and/or my U.S. tax status may be updated.

Signature: _____ Date: _____

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 a 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_supplieronboarding@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 buytopay_procurement@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.

Visa Type	Visa Description	Honoraria (Service Payments) Allowed?	Expense Reimbursement/ Direct Payment of Expenses Allowed?	Note
A-1 (Diplomatic)	Foreign Diplomatic Personnel	No	No	
All B visa statuses, if following criteria are met: <ul style="list-style-type: none"> • Payment is for "usual academic activity or activities" lasting no longer than 9 days AND • Individual hasn't received similar payments from more than 5 other institutions during the previous 6 months. 	Visitors (of various types)	Yes	Yes	
B-1 (or WB) if above criteria are NOT met	Visitor for Business	No	Yes	
B-2 (or WT) status if above criteria are NOT met	Tourist or Prospective Scholar/Student	No	No	
H-1B	Temporary Worker in a Specialty Occupation	No	No	See note (2) below
G-1	Representative of International Organization	No	No	See note (2) below
J-1	Exchange Visitor (Short-term Scholar, Professor Researcher, or Specialist)	Yes, provided that the written permission of the J-1 sponsor (if other than Harvard) has been obtained	Yes	Payment must be for a lecture or other academic activity
O-1	Person of Extraordinary Ability	No	No	See note (2) below

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

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

Generally, this group is reimbursed via Concur.

This group must be set up as a supplier in the HCOM system

