Welcome

Introductions:

• Karen Kittredge, Manager, Policy and Business Process
• Natasha Rivera, Nonresident Alien Compliance Manager
• B2P Subject Matter Specialists
Learning Objectives

After completing this information session, you should be able to:

• Identify supplier types, payment eligibility, and classification.
• Utilize the Supplier Onboarding Checklist.
• Apply the tips and tricks to the Supplier Onboarding process.
• Leverage Buy-to-Pay (B2P), Financial Policy, and Nonresident Alien Tax resources.
Suppliers
Considerations

In order to process payments to individuals or entities offering goods or services, rents, royalties, or other activities to Harvard, a supplier must be set up in Harvard’s Supplier Portal (Jaggaer/Buy-to-Pay/B2P).

Is the individual eligible to receive a payment from Harvard?

- Prior to any formal agreements being made, schools or units must confirm a supplier is legally allowed to be paid by Harvard. Refer to Most Commonly Seen Visa Types of Foreign National Guest Speakers, Independent Contractors Policy, Debarment Certification.
- In rare instances, a Harvard employee may be paid for a service via B2P (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).
- Payment method: Do not assume the default payment for a paper check is acceptable when paying foreign payees. Many foreign banks no longer accept paper checks, and international mail also remains unreliable. Invoices may also provide payment method requirements.

Is the supplier type classified correctly?

- Accurate classification facilitates compliance with federal and state regulations.
- Suppliers must submit required legal documentation (e.g., W-8, W-9, GLACIER, etc.).
- **NOTE**: Improper classification may result in under withholding and/or reporting, which can result in taxes being charged back to department to remain compliant with IRS regulations.
Types of Suppliers

- Individual – U.S. Citizen or U.S. Permanent Resident (1099 supplier) / Non U.S. Citizen (1042S supplier)
- **Business Expense Reimbursement (BER) Supplier** – One-time business expense reimbursement for a foreign individual not receiving income, such as for services. Additional documentation requirements for the department apply.
- Temporary Supplier (Refunds only)
- US / Foreign Supplier

<table>
<thead>
<tr>
<th>US Supplier Types</th>
<th>Foreign Supplier Types (W-8 Suppliers)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>US Supplier Types</strong></td>
<td>Foreign Corporation</td>
</tr>
<tr>
<td><strong>US - Sole Proprietorship</strong> - A type of business entity that is owned and run by one individual</td>
<td>Foreign Partnership</td>
</tr>
<tr>
<td><strong>US Partnership LLC</strong> - A hybrid business entity having certain characteristics of both a corporation and a partnership or sole proprietorship.</td>
<td>Foreign Trust</td>
</tr>
<tr>
<td><strong>US Corporation</strong> - 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>Foreign Tax-Exempt Organization</td>
</tr>
<tr>
<td><strong>US Government Agency</strong></td>
<td>Foreign Private Foundation</td>
</tr>
<tr>
<td></td>
<td>Foreign Estate</td>
</tr>
<tr>
<td></td>
<td>Foreign Government or International Organization</td>
</tr>
</tbody>
</table>
Supplier Onboarding Process
Supplier Checklist

- Is supplier record active? See Supplier Search and Supplier Inactivation Dates.
- Does supplier record need to be updated (Address add/change, Paymode-X ACH, Zelle)? See Maintenance Request.
- Determine how to onboard the supplier. See Onboarding Supplier Options and B2P Process Diagrams.
- If foreign individual, will the individual be entering the U.S. and/or do you know their visa type? Review Supplier Types
  - Confirm individual is legally allowed to receive payment form Harvard Most Commonly Seen Visa Types.
  - 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.
  - 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 GLACIER is only required for U.S.-sourced income.
  - If you know the individual will not be entering the U.S. but is receiving royalty, copyright, or patent income, select "NE-RC" visa type.
  - Individuals being paid on ADVTR visa type will receive GLACIER to complete upon their arrival to the U.S. Their advanced travel grant will be taxed at 30%.
- How will the payment be made? Paper checks are not always the best process for foreign transactions, is Wire required, if so – USD or foreign currency? See Treasury links here for further information on the wires process.
- Is supplier already in B2P?
- Is supplier record active?
View supplier profile, Invite supplier if not active (see process if foreign individual) or submit a Supplier Maintenance Request if needed.
Does supplier record need to be updated?
Supplier Maintenance Request

Suppliers are encouraged to log in and update their records at any time; however, Harvard supplier portal users can also use a supplier maintenance request to perform/initiate the following types of changes:

• Address Add (formerly called Site Add)
  • Used to add/update addresses
  • When requesting a new address, be sure to note in comments whether the old address should be deactivated.

• Address Removal (formerly called Site Inactivation)

• Supplier Reactivation

• Supplier Inactivation

• Supplier Name Change (requires a new W-9 or W-8 Form)

• Change to Supplier Type

• Payment Method Change

• Proxy GLACIER documentation for Foreign Individual (use to upload updated GLACIER materials for an existing, active supplier)

• Other

See Tips and Tricks Supplier Maintenance
### Quick Reference – Supplier 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  (see requirements)</td>
</tr>
<tr>
<td><strong>1042-S Individual – Non-US Citizen</strong></td>
<td></td>
</tr>
<tr>
<td>• ADVTR – Advance Travel Grant</td>
<td>90 days from activation date. Not able to reactivate without GLACIER</td>
</tr>
<tr>
<td>• NA – Not Applicable/Unknown</td>
<td>Should be updated to correct visa type by supplier or Supplier Onboarding Team once GLACIER and immigration documents are provided</td>
</tr>
<tr>
<td>• NE – No Entry (supplier is not entering the U.S. and has no U.S. presence)</td>
<td>90 days from activation date. See “NE-RC” if paying royalty, copyright, or patent income to an individual with no U.S. presence</td>
</tr>
<tr>
<td>• NE-RC – No Entry Royalty/Copyright (supplier is not entering the U.S., has no U.S. presence, but is receiving royalty, copyright, or patent income)</td>
<td>2 years from date of W-8BEN signature</td>
</tr>
<tr>
<td>• All other visa types</td>
<td>Auto inactivated based upon immigration documentation end dates</td>
</tr>
<tr>
<td><strong>Individual: US Citizen / Legal Permanent Resident</strong></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Temporary Supplier</strong></td>
<td>30 days from activation date</td>
</tr>
<tr>
<td><strong>US Entity</strong></td>
<td>N/A</td>
</tr>
<tr>
<td>Sole Proprietorship, Partnership LLC, Corporation or Government Agency</td>
<td></td>
</tr>
<tr>
<td><strong>Foreign Entity</strong></td>
<td>Generally, 3 years from date of signature on W-8</td>
</tr>
<tr>
<td>Corporation, Partnership, Trust, Tax-Exempt Organization, Private Foundation, Estate, Government / International Organization or Qualified Intermediary</td>
<td></td>
</tr>
</tbody>
</table>

*Suppliers with 18+ months of no activity are automatically inactivated*
Determine how to onboard the supplier.
## Onboarding Supplier Options

<table>
<thead>
<tr>
<th>Registration Option</th>
<th>Description</th>
<th>Required Information Needed by B2P Portal User</th>
</tr>
</thead>
</table>
| Invite New Supplier       | A Harvard requestor sends a link to an individual or company, inviting them to self-register on our B2P Supplier Portal (Note: not recommended for foreign payees. See Request Form description below.) | • Company or Individual  
• Legal Name*  
• Email Address                                                                                                                                       |
| Request New Supplier      | A Harvard requestor completes an online questionnaire to add a supplier in the B2P Supplier Portal (Temporary Vendors – Refund, BERS)                                                                         | • Company or Individual  
• Legal Name*  
• Remit to Address  
• Email Address  
• Citizenship  
• Additional information may be required depending upon selection of Temporary or BER Vendor                                              |
| Request Foreign Individual| A Harvard requestor completes an online questionnaire which will send an invitation as well as a GLACIER request to the individual early in the onboarding process.  
**Note:** Using “request a supplier” rather than “invite” will kick off the GLACIER request earlier in the onboarding process. | • Company or Individual  
• Legal Name*  
• Email Address  
• Citizenship  
• Visa Type (or NA if not known)                                                                                                                     |
| 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.”  
Example: No internet access, VIP                                                                                                                      | ALL SUPPLIER INFORMATION AND DOCUMENTATION  
• Company or Individual  
• Legal Name*  
• SSN/TIN  
• Visa Type  
• DOB  
• Remit to Address  
• ALL supporting documenting (including GLACIER and relevant tax documents)                                                                       |
## Onboarding an Individual – US Citizen or Legal Permanent Resident

### Payment Terms - Immediate

<table>
<thead>
<tr>
<th>Supplier Type</th>
<th>Legal Structure</th>
<th>Required Document(s)</th>
<th>Inactivation Date</th>
<th>Typical Use Case</th>
</tr>
</thead>
</table>
| **1099**      | US Individual/Sole Proprietor/Single Member LLC | Completed W-9 | Automatically inactivated 180 days if never paid or if not paid after 18 months | US Citizens or Legal Permanent Residents receiving payments from Harvard:  
- Goods and services  
- Fellowships, Prizes, Awards  
- Independent contractors  
- Invited guest speakers  
- Royalties, Copyrights, Patents  
- Harvard Students  
- Human subject payments  
- Nonemployee reimbursement |
| **Temporary** | N/A             | Legal Name, Address | 30 days from date of activation | – One-time use generally for refunds (e.g., for registration fees or Crimson Cash)  
– **CANNOT** be used for business expense reimbursements or income payments  
– Individuals only, not for companies |

Temporary N/A Legal Name, Address

N/A

30 days from date of activation

Temporary

1099

Completed W-9

Automatically inactivated 180 days if never paid or if not paid after 18 months

180 days if never paid or if not paid after 18 months

Temporary

N/A

Legal Name, Address
Onboarding a New Company - US Company/Entity
Payment Terms – Net 30 (unless otherwise specified on a contract)

<table>
<thead>
<tr>
<th>Supplier Type</th>
<th>Legal Structure Tax Classification on W-9</th>
<th>Required Document(s)</th>
<th>Inactivation Date</th>
<th>Typical Use Case</th>
</tr>
</thead>
<tbody>
<tr>
<td>US Entity</td>
<td>C Corp; S Corp; LLC-C; LLC-S; Other</td>
<td>Completed <strong>W-9</strong></td>
<td>Automatically inactivated 180 days if never paid or if not paid after 18 months</td>
<td>Payments to US entities (goods, services, royalties, rents, etc.)</td>
</tr>
<tr>
<td>US Entity - 1099</td>
<td>LLC - Partnership; Partnership; Trust/Estate; US Individual/Sole Proprietor or Single Member LLC</td>
<td>Completed <strong>W-9</strong></td>
<td>Automatically inactivated 180 days if never paid or if not paid after 18 months</td>
<td>Payments to US entities (goods, services, royalties, rents, etc.).</td>
</tr>
<tr>
<td>Supplier Type</td>
<td>Visa Type</td>
<td>Legal Structure</td>
<td>Required Document(s)</td>
<td>Inactivation Date</td>
</tr>
<tr>
<td>---------------</td>
<td>-----------</td>
<td>----------------</td>
<td>----------------------</td>
<td>------------------</td>
</tr>
</tbody>
</table>
| 1042-S        | Dept must confirm individual legally allowed to be paid by Harvard. | Foreign Individual | - W-8BEN  
- Completed GLACIER with immigration documents  
- Permanent foreign address | Based on immigration status expiration date | Foreign Individuals receiving payments from Harvard:  
• Goods and services  
• Fellowships, Prizes, Awards  
• Independent contractors  
• Invited guest speakers  
• Royalties, Copyrights, Patents  
• Harvard Students  
• Human subject payments  
• Nonemployee reimbursement |
| NE – No Entry | Foreign Individual | Foreign Individual | - W-8BEN  
- Permanent foreign address | 90 days from activation date | • Payments to individuals who did not enter the U.S. or have no U.S. presence.  
• NOT used to pay US-sourced income such as royalties, copyrights. See NE-RC. |
| NE-RC – No Entry and Royalty/ Copyright Payment | Foreign Individual | Foreign Individual | - W-8BEN  
- Completed GLACIER  
- Permanent foreign address | 2 years from W-8 signature date | • Royalty or copyright payment to individual with no U.S. presence (i.e., Office of Technology & Development and HU Press payments) |
## Onboarding an Individual – Non-US Citizen (continued)

### Payment Terms - Immediate

<table>
<thead>
<tr>
<th>Supplier Type</th>
<th>Visa Type</th>
<th>Legal Structure Tax Classification on Document</th>
<th>Required Document(s)</th>
<th>Inactivation Date</th>
<th>Typical Use Case</th>
</tr>
</thead>
</table>
| **1042-S (continued)** | ADVTR – Advanced Travel Grant | Foreign Individual | - W-8BEN  
- Completed GLACIER with immigration documents  
- Permanent foreign address | 90 days from activation date | • ONLY for grants to new scholars arranging travel to the US. Travel grants will incur a 30% tax withholding until GLACIER is later submitted. See FAQ ADVTR.  
• Not for service-related income (i.e., honorarium) |
| **Temporary** | Correct visa type | N/A | Legal Name, Address | 30 days from activation date | • Refund for registration fees or Crimson Cash  
• NOT used for business expense reimbursements or income payments |
| **Business Expense Reimbursement (BER)** | - Correct visa type  
- Dept must confirm individual legally allowed to be paid by Harvard.  
- See Most Commonly Seen Visa Types and BER Process | Foreign Individual | - Paying dept must collect and submit required documents with requisition at time of payment. See BER supplier process.  
- Permanent foreign address  
- Must follow Accountable Plan Rules and Travel Policies | 90 days from activation date. Cannot reactivate 1042-S Supplier as a BER Supplier | • Invited speaker only receiving reimbursement for travel and has never previously received income from Harvard.  
• A candidate for a faculty position who incurred out-of-pocket expenses to travel to Harvard for an interview as a one-time reimbursement.  
• NOT used to process any income payments |
## Onboarding a New Company - Non-US Company/Foreign Entity

**Payment Terms** – Standard Net 30 (unless otherwise specified on a contract)

<table>
<thead>
<tr>
<th>Supplier Type</th>
<th>Legal Structure</th>
<th>Required Document(s)</th>
<th>Inactivation Date</th>
<th>Typical Use Case</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Entity Supplier</td>
<td>Tax Classification on W-8</td>
<td>Completed <strong>W-8BEN-E</strong>, <strong>W-8ECI</strong>, or <strong>W-8EXP</strong></td>
<td>Generally, 3 years from date of signature on W-8</td>
<td>Payments to foreign entities (goods, services, royalties, rents, etc.).</td>
</tr>
<tr>
<td></td>
<td>Foreign Corporation</td>
<td>See <a href="#">Foreign Entities and W-8 Forms</a></td>
<td>Permanent foreign address</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign Partnership</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign Trust</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign Tax-Exempt Organization</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign Private Foundation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign Estate</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign Government or International Organization</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign Qualified Intermediary</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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GLACIER Highlights – Non-U.S. Citizens

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>☐ Employees/Faculty/Staff</td>
<td>☐ Compensation/Salary/Wages</td>
</tr>
<tr>
<td>☐ Student Worker/Graduate Teaching/Research Assistant</td>
<td></td>
</tr>
<tr>
<td>☐ Stipend/Scholarship/Fellowship/Grant Recipient</td>
<td>☐ Scholarship or Fellowship Income (Non-Service)</td>
</tr>
<tr>
<td></td>
<td>☐ Grant Income</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 Travel Reimbursements</td>
</tr>
<tr>
<td></td>
<td>☐ No Payments</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>
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)
Reminders, Tips & Tricks
Supplier Maintenance Request – Tips and Tricks

When entering a Maintenance Request include the supplier's name in the form name on the details page. This helps identify the supplier without opening each request.

Enter complete a description as possible to avoid processing delays.
General Supplier Set Up Reminders

• Invitation registration defaults to “individual” which includes the ability to follow the GLACIER process if necessary.
• File size upload is 50MG and suggest PDF, JPEG or TIFF format.
• Maintenance requests: When adding or reactivating addresses, there can be tax reporting implications. Consider if any address should become inactive; 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 the tax reporting address. Foreign companies and foreign individuals must supply a foreign address for a fulfillment address.** |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Remittance Address</strong> (Required)</td>
<td>Address where the payment is sent. May be the same address as the fulfillment address.</td>
</tr>
<tr>
<td>Physical Address</td>
<td>DO NOT USE</td>
</tr>
</tbody>
</table>

• Visit the B2P website to review additional [B2P frequently asked questions (FAQs)](#).
Document Submission – Tips and Tricks

W-8 Forms
Remind the Foreign Entity that they need to sign **AND** certify the applicable W-8 Form!
If W-8 Form submitted must be the most up-to-date [IRS Revision](#), which is generated from B2P or GLACIER.

W-9 Forms
Be sure the W-9 Form is signed by the supplier.
If under the age of 18 the W-9 form must be signed by a legal guardian.
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.

• Tax forms must be the most up to date IRS revision.

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
Support
The following table provides a list of resources that are available to support your questions about the Supplier Onboarding process:

<table>
<thead>
<tr>
<th>Resource</th>
<th>Department</th>
<th>Office Hours</th>
<th>What can I find here?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Website</td>
<td>Buy-to-Pay (B2P)</td>
<td>Accounts Payable and Supplier onboarding Support</td>
<td>Training, Quick Reference Guides and FAQs; Support resources (phone &amp; email); Buy-to-Pay Blog</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Live Buy-to-Pay support</td>
<td></td>
</tr>
<tr>
<td>Financial Policy Office</td>
<td></td>
<td></td>
<td>Financial Policies and other reference materials</td>
</tr>
<tr>
<td>Nonresident Alien Tax Compliance</td>
<td>Schedule 1:1 Virtual Appointment</td>
<td></td>
<td>GLACIER, Payment and Tax Reporting information for Non-U.S. Citizens</td>
</tr>
</tbody>
</table>
Thank You!
Appendices
Procure-to-Pay Life Cycle

High-Level Life Cycle of the Accounts Payable Process

- Select Supplier (follow any required policies prior to supplier selection (e.g., IC Policy, Procurement Policy, etc.))
- Invite or Request Supplier through Supplier Portal
- Place an Order
- Receive Goods or Service
- Review, Receive, and/or Process Invoice
- Issue Payment
- Reporting and Reconciliation
- Contract Negotiation and Approval
# 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</td>
<td>POU, PON, PFX</td>
<td>6050, 6070</td>
<td>Concur</td>
</tr>
<tr>
<td>(OT Eligible and Exempt)</td>
<td></td>
<td></td>
<td></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>B2P</td>
</tr>
<tr>
<td>Monthly Teaching Fellow</td>
<td>MTF</td>
<td>6140</td>
<td>B2P</td>
</tr>
<tr>
<td>External Post Doc</td>
<td>MEP</td>
<td>6450, 6452</td>
<td>B2P</td>
</tr>
<tr>
<td>Student Stipend</td>
<td>MST</td>
<td>6440</td>
<td>B2P</td>
</tr>
</tbody>
</table>

**Generally, this group must be set up as a supplier in the B2P system.**

**This group must be reimbursed via Concur.**
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></td>
<td>• Payment is for “usual academic activity or activities” lasting no longer than 9 days AND</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<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>
</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>

Harvard 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.
Supplier Search

Is there already a supplier record for the payee?

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.
Use View History to see the status of a supplier onboarding request.

View history will show exactly what happened with the record along with a timestamp. See Supplier Onboarding Tips & Guidance.
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.
Processing Payments

Who are you paying?
- Individual – U.S. or Foreign National
- Harvard student, employee or nonemployee?
- Entity – U.S. or Foreign

What type of payment are you making?
- Business Expense Reimbursement
- Compensation for Services
- Fellowship/Grant/Allowance
- Payment for Goods
- Prize/Award
- Scholarship
- Other

What is the location of the activity relating to the payment?
- US or Foreign Source

Are you paying an entity/business or an individual?
- Is it a U.S. or foreign entity?
- Is individual a U.S. Citizen/Permanent Resident or a Foreign National/Nonresident Alien.
- What is their tax residency and visa status? Is the individual entering the U.S.?

What type of payment are you making?
- The type of payment will help determine what policies need to be followed and if the payment is reportable or taxable. Both individuals and entities may be subject to taxes.
- If payment to an individual, are they classified correctly and are they allowed to receive payment based on their visa status?

Where is the payment being used (inside U.S. or outside U.S.)?
- Are the goods or services being performed in the U.S.?
- Location of the activity drives the foreign source determination.
- Does the individual have a PeopleSoft appointment? The appointment type may help in classifying the type of payment (service vs fellowship).