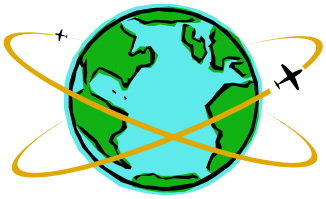

TRAVEL NEWSLETTER
JULY 2003

Included in this Issue:

IRS Regulation Requirements for Tax Reporting on VISITORS
Fixed Periodic Stipend Rate Update
Significant Change in Travel Policy
ConDelWest Airline Codeshare
Rental Car Insurance for Visitors
Blanket TA for Registration Fees
Cash Advance to Visitors
Foreign Visitor Travel Reimbursement Checks

IRS REGULATION REQUIREMENTS FOR TAX REPORTING ON VISITORS

from Pam Turk

The W8 form (or W9 in case of US Citizens/vendors or legal resident aliens) is being requested of all visitors where a travel expense is incurred (even if the travel expense is only a direct bill and there will be no payment to the visitor.) Although reimbursement for travel is not currently subject to withholding tax other forms of compensation such as honorariums or consulting fees may be subject to tax withholding and a visitor might be receiving money for other than a travel expense reimbursement. JLab is liable for all taxes associated with applicable payments to individuals in the event JLab does not have the proper paperwork or withhold appropriate taxes.

Please be sure all form is LEGIBLE, with correct spelling, signed and submitted PRIOR to processing an advance and/or reimbursement request. In order to provide the traveler with a check upon arrival, a faxed copy of the tax form and passport will be acceptable. Have the traveler provide original paperwork upon arrival. Accurately completed paperwork must be received by Accounting Services at least 48 hours prior to disbursement need. Keep this in mind when submitting check requests and/or expense reports for foreign nationals needing checks upon arrival and before departure.

With a Foreign National, legitimacy of payment type in conjunction with Visa type must be verified prior to submission of an advance and/or expense reimbursement request to Travel Services. Contact Clara Perdue x7767 or Pam Turk x5370 if you have any questions.

Requirements for US Citizens and Resident Aliens

Complete W-9, sign and attach a copy of one of the following; valid drivers license, passport, or green-card.

Requirements for Foreign Nationals

Complete form 8233 for each calendar year or within the calendar year when information changes or the dates originally listed on form 8233 expire. The country of official residence is used in determining tax treaty benefits (i.e., A German citizen who has residence in France would claim the France Tax Treaty.)

Claiming Full Tax Treaty Benefits complete and sign form 8233
Claiming Partial Tax Treaty Benefits complete and sign W-8BEN & 8233
Not claiming Tax Treaty? Complete and sign W-8ECI.

Attach a copy of the Passport **and** Visa to each form.

Tax Exemption Forms will be available on the Travel web page under “Forms related to Travel” on August 1, 2003.

http://www.jlab.org/div_dept/cfo/travel/index.html

FIXED PERIOD STIPEND RATE UPGRADE

The fixed periodic stipend rate which has been authorized in our DOE Contract, Appendix D, 5.0 has been updated.

> ". . . . Stipends paid to foreign exchange visitor may not exceed a combination of the lowest established lodging rate at the SURA Residence Facility [currently $41] and the local M&IE rate [currently $42]. Stipends may be paid only to foreign exchange visitors holding visas which allow for direct monetary payments to them."

The current Stipend rate can not exceed $83.00 per day.

SIGNIFICENT CHANGE IN TRAVEL POLICY

The Travel section of the Administrative Manual has been updated. One significant change will be effective immediately.

> 402.01.A.5.b.2.a) "For SURA/JLab employee domestic or foreign travel, the cost account manager is not required to sign the **Expense Report** unless any of the following occurs:
>
> i) The *Total Trip Expense* exceeded **125%** of the *Total Estimated Cost* approved on the **SURA/JLab Travel Authorization**." . . . .

Other than this one change most of the manual was updated for wording (CEBAF to SURA/JLab) or referring the reader to other publications for rates that change annually (private owned vehicle rate per mile).

The revised sections can be found at:

> http://www.jlab.org/div_dept/admin/HR/Admin_Manual/400/402.html

ConDelWest AIRLINE CODESHARE

Continential, Delta and Northwest Airlines began codesharing on June 23, 2003. What does this mean to our travelers? Travelers need to be aware of who "operates" the flight. On the itinerary they will notice the language "**OPERATED BY XYZ AIRLINES"-** followed by the operating carriers flight number. The passenger needs to report to the Operating Airline's check-in counter and go to the gate of the airline that is operating the flight. We will begin attaching a flyer to any itinerary in this situation immediately. However, the Coordinator delivering the itinerary to the traveler may want to point out the Operating Carrier.

RENTAL CAR INSURANCE FOR FOREIGN VISITORS

Foreign visitors traveling to JLab should decline insurance coverage on auto's rented for Lab business. This applies whether the auto is being direct billed to the Lab or the visitor rents an auto and charges the Lab on an expense report (must be pre-approved on the visitors Travel Authorization.) Should the foreign visitor wish to drive the auto outside the local area (50-mile radius) for personal reasons or keep the auto longer than their JLab business departure date they should get a new rental agreement and accept the insurance coverage. If you have any questions regarding insurance coverage on rental cars contact John Kelly at ext. 7531.

BLANKET TA FOR REGISTRATION FEES

Payment of registration fees are to be requested on a Travel Authorization form by the Division/Department Travel Coordinator. A blanket registration fee may be submitted to cover all individuals in the same Div/Dept being charged to the same POA. The blanket registration can be in the name of the Coordinator preparing the TA or any one of the participants. The names of all participants should be included in the notes section or a separate sheet with all of the names being covered in the blanket TA may be attached to the TA. If a separate sheet is attached, the number of participants and the registration fee amount should appear in the notes section with this or a similar notation "see attached list of xx participants at $xx each".

CASH ADVANCE TO VISITORS

Cash advances for visitors can be for a maximum of 10 days per diem only. The cash advance amount will be deducted from the first expense report submitted for reimbursement. However, if a visitor does not require a cash advance but will need a check before they depart the Lab an expense report can be submitted no more than 5 and no less then 3 business days before the date of departure for the entire amount due. The expense report will be processed and the travel expense reimbursement check, including per diem, can be picked up the morning of their last day (upon special request noted in the explanation section of the expense report we will have the check ready for pick-up by noon of the day before they leave.) Note: To avoid delays be sure we have all tax exempt forms and supporting documents on the visitor. The lodging can be expensed after you receive the lodging invoice. Any other expenses, such as airfare, can be expensed with the per diem expense report, if you have the passenger receipt.

FOREIGN VISITOR TRAVEL REIMBURSEMENT CHECKS

from Jenita Everett

Please remind the coordinators in the newsletter to encourage frequent Jlab travelers to complete a Travel direct deposit form and to remind Foreign visitors to cash their checks before leaving the states. Also, be sure to receive all contact information from foreign travelers such as alternate email address(not jlab email address), telephone number, and mailing address.