

SMU Tax Policies and Procedures

Subject: Reimbursement or Payment of Immigration Fees

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Policy

Nonresident aliens often incur expenses such as legal fees related to their immigration status and visa status. If these fees are paid by SMU or if the employee is reimbursed for these fees and expenses, the amount must be reported as taxable income.

Procedure

Payments or reimbursement of legal fees for nonresident aliens must be reviewed by the Tax Department prior to submission to Accounts Payable for payment. The Tax Department will review the request and report any taxable benefit amount to the Payroll Department for the appropriate tax reporting.

Reference: IRC 61