

## **Procedure 20310: Employment Based Visa Expenses (H-1B, O1, E-3, TN)**

Expenses incurred as part of obtaining (or extending) employment based visas such as H-1B, O1 or E-3 for employees are considered an employer expense. The expense should be covered by the employing department and the value is not taxable to the employee. The employer is not required to pay the TN visa fee, but if paid by the employer it would be not taxable to the employee as a working fringe benefit. The university can pay H-1B visa expenses directly to the United States Citizenship and Immigration Service (USCIS).

### A. Procedure

The procedures for paying the H-1B visa expense are as follows:

1. Department contacts the Office of International Research Education and Development (OIREd) to begin the process for inviting a foreign national individual to become an employee at Virginia Tech - <http://www.iss.vt.edu/>.
2. Department completes the Virginia Tech Employment-Based VISA Application Form and secure all of the required signatures. This form can be found at <http://www.iss.vt.edu/>.
3. Department enters a requisition in HokieMart (HM) using the Direct Pay form with payment category A6 and account code 12472.
  - a. Name: US Citizenship & Immigration Services (USCIS) California Service Center; Attn: Cap Exempt H-1B - Note: Address should be 24000 Avila Road; Room 2312, LAGUNA NIGUEL, CA 92677
  - b. Description: Payment of H-1B visa application fee for (Name of foreign national who will be beginning work at Virginia Tech) on (Date).
  - c. Instructions should be entered in the product description field in HokieMart explaining when the check is needed and a phone number for the contact in case there are questions.
  - d. Amount: The amount is generally \$325 for basic filing, \$500 for fraud prevention, and \$1,225 for premium processing. Each service requires a separate line item entry in HM
  - e. Each payment to the USCIS must include a copy of the Virginia Tech Approval Form. This form can be obtained from International Support Services (ISS) (Phone: (540) 231-3736, Email: ileuschner@vt.edu)
4. The Department should choose "notify AP Prepayment" when entering the requisition in HokieMart. The approval form should be attached in HokieMart.
5. The Controller's Office prepares the check and a designated representative from OIREd picks up the check at the Bursar's Office.

6. Occasionally, there are complications with the VISA application process which requires OIRED to seek the assistance of legal counsel. If outside legal counsel is required, the legal firm will likely pay the expenses to USCIS and the legal firm will bill the employing department within the University for reimbursement of the fees plus the cost of any services.
7. The university cannot pay fees for family members of the individual being hired. Those fees are considered personal and must be paid by the individual.