

FHS ADMINISTRATOR'S GUIDE: HOW TO PAY A VISITING STUDENT

How to Pay a Visiting Student (ie. Living Allowance Honorarium):

- Visiting students are not set up on Graduate Studies payroll but rather are paid by cheque requisition (ECR)
- **Prior to completing a cheque requisition**, a Non-Resident Tax Waiver form must be completed in order to prevent income tax from being deducted from the visiting student's payment. The process is as follows:
 - The manager/supervisor initiates the form completing applicable sections and the remainder is to be completed by the visiting student
 - The manager/supervisor faxes the completed form, along with a copy of the Contract/Letter of Agreement from McMaster University, to the Hamilton Tax Services Office at 905-540-3146
 - If approved, the office issues a CRA Tax Waiver Letter to Reporting and Control at the HR Service Centre, with a Cc to the manager/supervisor
 - This letter is to be attached when completing the cheque requisition [Note: if the amount on the cheque requisition does not match the amount stated on the tax waiver, the waiver will not be considered valid]
- The Non-Resident Tax Waiver form is found on the following website:
<http://www.workingatmcmaster.ca/med/document/non-resident-tax-waiver-v2011-1-49.pdf>
- Please see attached link for information on preparing an electronic cheque requisition:
http://www.mcmaster.ca/bms/pdf/Procedure_ECR.pdf

The School of Graduate Studies has provided the following information on Visiting/Exchange Students:

Application Process for Visiting and Exchange Students:

Please visit the School of Graduate Studies website for information on the application process:

<http://graduate.mcmaster.ca/>.

OVGS (Ontario Visiting Graduate Students):

Graduate students attending Ontario universities may take courses at another institution in Ontario; the process is described at <http://ocgs.cou.on.ca/bin/home/ovgs.cfm>.

Exchange Students:

Exchange students are registered in a graduate degree program in another university (normally overseas) and join us at McMaster for a period of up to one year. These students' home university has a formal agreement with McMaster.

A complete list of exchange agreements can be found here <http://www.mcmaster.ca/oia/programs.htm>.

With a formal exchange agreement the students are not required to pay any tuition or Mandatory Supplemental fees. Exchange students are required to have health insurance through the University Health Insurance Plan (UHIP) which is charged to the students account by the International Students' Office.

These students can register and take courses at no additional cost.

Exchange students may request an official McMaster transcript that will document their time at McMaster - <http://registrar.mcmaster.ca/registered/transcript-request.html>.

Visiting Students:

Visiting Students are individuals who are currently registered in a graduate degree program in another university, and who have made arrangements through both their home university and a graduate program at McMaster to spend some time at McMaster as part of their degree program at the home university.

They are not (and will not be) enrolled in a degree program at McMaster. They are not part of any official exchange agreement including Ontario Visiting Graduate Student (OVGS) arrangement, although there may be an agreement between the McMaster program and their home institution. They may be at McMaster to engage in research relevant for their degree under the supervision of a McMaster faculty member but in any case will be registered as full-time students for a maximum of one year.

Acceptance is on the recommendation of the department or program here. Visiting students will be responsible for paying a small incidental fee upon arrival. This amount will be communicated via the offer of admission. The visiting student is also expected to pay any incidental fees. It may also be necessary for them to enroll in the University Health Insurance Plan (UHIP) through International Student Services (ISS) to ensure adequate health insurance coverage during their stay.

Faculty members looking to invite visiting students should contact the department administrator. A list of department administrator contacts can be found on the School of Graduate Studies website: <http://graduate.mcmaster.ca/prospective-students/programs-offered/health-sci> (click on applicable program).