

## Guidance on Hiring, Payments, and Expense Reimbursements for Visitors to Columbia Business School

In response to requests for guidance on visitor payments and reimbursements, the dean's office has put together the following guidance. Because each visitor is different, given visa status, other employment, and responsibilities at Columbia, please confer with Human Resources and the Dean's Office before promising any specific arrangement to your visitors.

- According to University Policy: Visitors who are categorized as "VISITING SCHOLARS" (non-collaborative designation) may not be paid or reimbursed at all.
- Visitors who are categorized as "VISITING PROFESSORS, VISITING RESEARCH SCHOLARS, or ADJUNCT PROFESSORS" must be appointed through the Provost's Office.
  - Normally visitors appointed to these titles must be paid salary for their service in a manner commensurate with their responsibilities.
  - Exceptions for not paying visitors appointed to these titles must be justified by the division, and approved by the Dean's office and the Provost before an appointment can be made.
- VISITING RESEARCH SCHOLARS who are not teaching, may be given an honorarium commensurate with their scope of responsibilities *if* they are legally eligible to be paid in the US.
  - Proposed amounts must be pre-approved by the Dean's Office before being offered to the visitors, and are normally paid out of divisional funds.
  - Honoraria should not normally exceed \$ 5,000.
- Short-term visitors (normally less than 10 nights) may have their travel or lodging expenses reimbursed as long as there is a justifiable Columbia business purpose for the expense.
- Longer-term visitors should not have their lodging or living expenses paid for directly or reimbursed because this would be a taxable benefit, similar to having the School pay for your stay in Butler Hall which requires a tax form to be completed.