

2022 – 2023 Visiting Scholars Health Insurance Request Form (For Departments Only)

When a department pays for health insurance on behalf of a visiting researcher there are certain tax reporting considerations that must take place. In order to meet the Internal Revenue Service (IRS) reporting requirements you will need to perform one of the following:

- 1) If the individual is receiving monetary compensation as an employee of the University (i.e. paid through the MSU Payroll Department), and will be receiving additional health insurance coverage beyond what is contracted, then proper approvals from HR must be obtained before processing additional insurance. (Union employees – Director of Employee Relations approval, Non-Union Employees – Director of Total Compensation and Wellness approval).
- 2) If the individual is **not** receiving monetary compensation and **is** an employee of the University (i.e. not paid through the MSU Payroll Department), and will be receiving health insurance coverage, then a tax form does not need to be completed.
- 3) U.S. Citizens not being paid through MSU Payroll must complete a Form W-9 *Request for Taxpayer Identification Number and Certification* ([W-9 Request for Taxpayer Identification Number and Certification Form](#)). The amount of the insurance will be reported to them after the end of the calendar year on a Form 1099-MISC *Miscellaneous Income* as Other Income, if the overall payments to the individual, from MSU, in the calendar year are \$600 or more.
- 4) Non-U.S. citizens, not being paid through payroll must complete the Form W-8BEN *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding* ([W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding Form](#)). There are IRS required withholdings that must take place on the amount of benefits provided. Upon Human Resource's processing of the Internal Billing document in KFS, the Accounting department will initiate a service billing to charge the proper withholding amounts back to the department. Please take this into consideration when you are budgeting the cost of providing insurance to the visiting researcher. The amount of insurance and withholding will be reported to the individual after the end of the calendar year on a Form 1042-S *Foreign Person's U.S. Source Income Subject to Withholding*.

Questions regarding the tax reporting process can be directed to Beth Powers, University Tax Manager, at 884-4279 or epowers@ctrl.msu.edu or Lee Hunter, Accounting Manager, at 884-4164 or hunteri@ctrl.msu.edu.

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Departments paying student health insurance premiums for students with a visiting scholarship will need to complete the Visiting Scholar Health Insurance Request Form and the Internal Billing to allocate funds to the Student Insurance Account prior to enrollment. In order to meet the weekly processing deadline, all forms must be submitted to the Human Resources Office by close of business on Tuesdays. Failure to send all necessary documents may cause a delay in the health insurance enrollment. Note: This document includes premium rates and important information regarding student health insurance. Should you have any questions, please contact the Human Resources Office at 517-353-4434 or by e-mail at SolutionsCenter@hr.msu.edu.

In addition to completing the Visiting Scholar Health Insurance Request Form and the Internal Billing, please send (or attach to the IB) the completed tax form to Lee Hunter at hunteri@ctrl.msu.edu.

- W-9 Form (US Citizens) [W-9 Request for Taxpayer Identification Number and Certification Form](#) or
- W-8BEN Form (International Visiting Scholars) [W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding Form](#)

| Student Information | | | |
|--|--|---------------|---|
| First Name | | | |
| Middle Name | | | |
| Last Name | | | |
| Address | | | |
| Telephone # | | | |
| Email | | | |
| Date of Birth | | | |
| Gender | <input type="checkbox"/> Male <input type="checkbox"/> Female | | |
| Student # or ZPID # | | | |
| Type of Student | <input type="checkbox"/> Domestic <input type="checkbox"/> International | | |
| Department Name(s) Providing Insurance | | | |
| Account Number(s) being Charged | | | |
| Enrollment Period | <input type="checkbox"/> Annual (8/16/22 - 8/15/23) <input type="checkbox"/> Daily: Start Date _____ End Date _____ <input type="checkbox"/> Number of Days _____ <input type="checkbox"/> Dollar Amount \$ _____ | | |
| Please complete if you are canceling or changing enrollment: | <input type="checkbox"/> Change Existing Enrollment Period Please indicate new enrollment period in the Enrollment Period Section Above <input type="checkbox"/> Cancel Coverage Effective: _____ | | |
| Internal Billing Document # | _____ Please F.Y.I. Lee Hunter (hunteri) and Becky Proctor (kleuckli) on the IB. | | |
| Dependent Information (if applicable) Enrollment period cannot be beyond enrollment for the Visiting Scholar. | | | |
| Name: (Last Name, First Name) | Relationship | Date of Birth | Gender |
| | | | <input type="checkbox"/> Male <input type="checkbox"/> Female |
| | | | <input type="checkbox"/> Male <input type="checkbox"/> Female |
| | | | <input type="checkbox"/> Male <input type="checkbox"/> Female |
| | | | <input type="checkbox"/> Male <input type="checkbox"/> Female |

| | | |
|-----------------------|----------------------|------|
| Print Authorized Name | Authorized Signature | Date |
| Contact Person | Phone Number | |

Mail, Secure Email or Fax Form to: 517-353-1869 or Solutionscenter@hr.msu.edu or send to MSU Human Resources, 1407 S. Harrison Road, Suite 110, East Lansing, MI 48823.

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Important Information to Remember

- The department must complete Internal Billing (IB) and add the Internal Billing # on the Visiting Scholar form. Please F.Y.I. Lee Hunter (hunteri) and Becky Proctor (kleuckli) on the IB.
 - When completing the IB, the income should be directed to the Student Insurance account **#AT100034**, Object code 4050. The departmental expense account should use Object Code 6532.
 - Please complete a separate Visiting Scholar Health Insurance Request Form for each student and their dependents.
 - In addition to the Internal Billing and the Visiting Scholar Health Insurance Request Form, you also need to complete a **W-9** (US Citizens) or **W-8BEN** (International Visiting Scholars). Please send the appropriate tax form to Lee Hunter at hunteri@ctrl.msu.edu.
 - Visiting Scholar student health insurance requests submitted to the Human Resources Office will be enrolled in the Student Health Plan. Visiting Scholar students *are not eligible* for the MSU contribution toward dependent coverage.
 - If your department is not providing dependent coverage for a Visiting Scholar, the student may elect to voluntarily enroll their dependents in the Student Health Plan. The cost for this coverage would be the responsibility of the student. Coverage and enrollment information is available at: <https://hr.msu.edu/benefits/students/index.html>.
 - The 2022/2023 coverage period is effective August 16, 2022 through August 15, 2023.
- Note: If you are providing coverage for the Visiting Scholar past August 15, 2023, you will need to complete a 2023/2024 Visiting Scholar Health Insurance Request Form. These forms will be available mid-summer in 2023.**
- Should you have any questions on enrollment, please contact the Human Resources Office at 517-353-4434 or by e-mail at SolutionsCenter@hr.msu.edu.

**2022/2023 Visiting Scholar Student Health Insurance Rates

| | Annual | Daily |
|--------------------|------------|---------|
| Student | \$2,284.00 | \$6.00 |
| Spouse/Dom Partner | \$2,284.00 | \$6.00 |
| One Child | \$2,284.00 | \$6.00 |
| 2 or more Children | \$4,567.00 | \$13.00 |

**2022/2023 rates are effective August 16, 2022 through August 15, 2023. New rates will be determined for the 2023/2024 academic year which will be effective August 16, 2023.