

Payment & Reimbursement of U.S. Immigration-Related Expenses

Finance Procedural Statement: Sensitive Expenses

U.S. immigration-related costs are considered “sensitive expenses” by the University of Colorado and therefore require certain approvals *including that of ISSS* before the university pays for them or reimburses an employee or non-employee for them. See the relevant section of the [Financial Procedural Statement \(FPS\)](#) below.

| U.S. Immigration-Related Costs including Visas | | | |
|--|-----|--|---|
| Fees* for permits, documents, and medical tests/inoculations - required for international students, employees, and official visitors to conduct necessary study or work at the University. | Yes | Documents must be reviewed by the appropriate campus ISSS (International Student and Scholar Services) office. CU Boulder and UCCS: contact CU Boulder's ISSS office at iss@colorado.edu . CU Denver Anschutz: contact their ISSS office at iss@ucdenver.edu . | Employee Services (ES) Procedures Guide, section on Moving (Relocation) |
| Fees* for permits, documents, and medical tests/inoculations - required for spouses or dependents of students and employees. | Yes | Documents must be approved by the appropriate officer for the organizational unit and then reviewed by the appropriate campus ISSS office. CU Boulder and UCCS: contact CU Boulder's ISSS office at iss@colorado.edu . CU Denver Anschutz: contact their ISSS office at iss@ucdenver.edu . | |
| * The review process for any fees for representation by an immigration attorney will differ depending upon the campus. Contact the appropriate ISSS office. | | | |
| For information on visas/expenses associated with travel abroad, see Costs Related to Travel to Other Countries (above). | | | |

ISSS at CU Boulder Directly Paying for Immigration-Related Government Filing Fees

The university will directly pay for government filing fees (via ISSS submitting checks or using a PCard) only for university-sponsored applications filed with the U.S. Citizenship and Immigration Services (USCIS) or another U.S. government entity. These include:

- Form I-140
- Form I-129
- Form I-290B
- Form I-907 for any of the above

Per [university policy](#), ISSS is the only entity authorized to file any of the above forms on behalf of the university. Outside attorneys are not authorized to do so.

Immigration-Related Government Filing Fees That CANNOT Be Paid Directly by CU Boulder

Neither ISSS nor any other university department can pay directly for the following government filing fees for future or current employees, students, or their families, as these are considered "personal" expenses and taxable income to the employee:

- Form I-765 (including for an Optional Practical Training Employment Authorization Document)
- Form I-485
- Form I-131
- Form I-907 for any of the above
- I-901 SEVIS Fee
- Nonimmigrant Visa Application Processing Fee
- Legal Fees for Outside Attorney

Use of PCard for U.S. Immigration-Related Expenses

Only ISSS team members may use their P-Cards to pay directly for costs associated with university-sponsored immigration applications. P-Cards issued to other departments cannot be used for immigration-related expenses because there is no way to ensure the necessary reviews and approvals for "sensitive expenses" before payment is made.

To reconcile a PCard transaction for government filing fees related to a university-sponsored immigration application, the ISSS cardholder will select "Fees/Licenses" as the expense type and submit it under the employee's department's SpeedType.

Neither ISSS nor any other university department can use a PCard to pay for government filing fees for non-university-sponsored immigration applications, such as Forms I-485, I-765, and I-131, or visa stamp or entry-related fees like SEVIS processing, visa reciprocity, nonimmigrant visa issuance fees, and attorney fees. These payments are considered taxable income to the employee, student, or visitor, and there is no mechanism to report them as such when using a PCard.

Reimbursement of Immigration-Related Expenses to Current Employees

If a department reimburses a current employee for expenses related to U.S. immigration matters, such as:

- Government filing fees for non-university-sponsored immigration petitions (e.g., adjustment of status to U.S. permanent resident),
- Related attorney fees,
- Visa issuance fees charged by U.S. consulates/embassies, and
- Required medical and vaccination costs

These reimbursements are considered taxable income to the employee.

Reimbursements of this nature should be [handled as a moving expense](#), not via Concur, to ensure proper taxation. Alternatively, departments may provide a stipend or additional pay through HCM to cover these costs. Moving expenses, stipends, and additional pay are taxed at supplemental rates and reported as wages in Box 1 of the employee's Form W-2. These should *not* be processed via Concur to ensure they are treated as taxable income.

Reimbursement of Immigration-Related Expenses to Non-Employees

The same guidelines apply when reimbursing a non-employee (including a future employee) for immigration-related expenses. However, the reimbursement request should be submitted by emailing the [Non-Employee Reimbursement International \(NRI\) form](#) to intltax@cu.edu.

If reimbursement is requested before the individual begins their employment at the university, the department should document the reason. Reimbursing a future employee before their employment start date poses a financial risk to the university, as the individual could use the immigration benefit for another job. The department's approving official will bear the responsibility for any such risk.

For questions about what type of funds may be used to pay for immigration-related expenses, [contact the Campus Controller's Office](#).

Any questions? Please reach out to the [PSC](#), [International Tax](#), or [ISSS](#).