

## VISA STATUS AND ELIGIBLE PAYMENT

Visa	Status	Type of Income	Required Documentation	Tax Implication
<b>B-1</b>	<p><b>Visitor for business</b></p> <p>Employment verification not necessary</p>	<ul style="list-style-type: none"> <li>• May accept honoraria only from academic institution for certain academic activities (lecture/speech/presentation) <b>9/5/6 rule</b> – time at SU is <b>9</b> days or less, not paid or reimbursed from over <b>5</b> U.S. institutions in a <b>6</b>-month period.</li> <li>• Reimbursement for expense only (no remuneration paid) to B-1 visitor not subject to the <b>9/5/6 rule</b>. Expense reimbursement must conform to the IRS Accountable Plan rules, otherwise it will be considered income and subject to the <b>9/5/6 rule</b>.</li> <li>• May be paid a non-service scholarship/fellowship/grant for independent scholarly research usually in the form of subsistence payment.</li> </ul>	<ul style="list-style-type: none"> <li>• Copy of passport, visa, I-94</li> <li>• Letter of invitation from SU to foreign national to give lecture/speech/presentation</li> <li>• N/A</li> <li>• Copy of passport, visa, I-94</li> <li>• Letter of invitation from SU to foreign national to perform independent scholarly research</li> </ul>	<ul style="list-style-type: none"> <li>• 30% withholding</li> <li>• Tax Treaty exemption – if eligible*</li> <li>• N/A</li> <li>• 30% withholding</li> <li>• Tax Treaty exemption – if eligible*</li> </ul>
<b>B-2</b>	<p><b>Visitor for pleasure</b></p> <p>No employment authorization - Foreign nationals in the U.S. on B-2 status may undertake academic activities and receive honoraria, if the opportunity has <b>unexpectedly</b> presented itself after entry.</p>	<ul style="list-style-type: none"> <li>• May accept honoraria only from academic institution for certain academic activities (lecture/speech/presentation) <b>9/5/6 rule</b> – time at SU is <b>9</b> days or less, not paid or reimbursed from over <b>5</b> U.S. institutions in a <b>6</b>-month period.</li> <li>• Reimbursement for expense only (no remuneration paid) to B-2 visitor is subject to the <b>9/5/6 rule</b>.</li> <li>• May be paid a non-service scholarship/fellowship/grant for independent scholarly research usually in the form of subsistence payment.</li> </ul>	<ul style="list-style-type: none"> <li>• Copy of passport, visa, I-94</li> <li>• Letter of invitation from SU to foreign national to give lecture/speech/presentation</li> <li>• N/A</li> <li>• Copy of passport, visa, I-94</li> <li>• Letter of invitation from SU to foreign national to perform independent scholarly research</li> </ul>	<ul style="list-style-type: none"> <li>• 30% withholding</li> <li>• Tax Treaty exemption – if eligible*</li> <li>• N/A</li> <li>• 30% withholding</li> <li>• Tax Treaty exemption – if eligible*</li> </ul>

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Visa	Status	Type of Income	Required Documentation	Tax Implication
<b>VW</b>	<p><b>WB</b> – visa waiver - business</p> <p><b>WT</b> – visa waiver - tourist</p>	<p>The United States has had a program in place to admit foreign nationals from certain countries as visitors for a 90-day period, without requiring a visa. Individuals under a WB, WT status are governed under the same provisions as B visa holders and must possess a valid passport from a visa waiver country. There are 28 countries participating in the Visa Waiver Program. Contact the Tax Manager for a listing.</p>	<ul style="list-style-type: none"> <li>• See appropriate B Visa above                             <ul style="list-style-type: none"> <li>○ WB = B-1</li> <li>○ WT = B-2</li> </ul> </li> <li>• Copy of I-94W instead of I-94 form</li> </ul>	<ul style="list-style-type: none"> <li>• See appropriate B Visa above                             <ul style="list-style-type: none"> <li>○ WB = B-1</li> <li>○ WT = B-2</li> </ul> </li> </ul>
<b>N/A</b>	<b>Canadian citizen on implied B-1 status</b>	Canadian citizen who enters the U.S. without a formal visa has an implied B-1 status.	<ul style="list-style-type: none"> <li>• See B-1 visa status above</li> </ul>	<ul style="list-style-type: none"> <li>• See B-1 visa status above</li> </ul>
<b>J-1</b>	<b>Non-Student</b>	<ul style="list-style-type: none"> <li>• May work only for the designated program sponsor or through a program designated by the sponsor</li> <li>• J-1 professors and researchers may give occasional talks at institutions other than the program sponsor and for those talks receive honoraria.</li> <li>• May be paid a non-service scholarship/fellowship/grant</li> </ul>	<ul style="list-style-type: none"> <li>• Copy of passport, visa, I-94</li> <li>• IF SU is the sponsor – copy of DS-2019</li> <li>• IF SU is NOT the sponsor – copy of DS-2019 &amp; authorization letter from sponsoring international office as indicated in Box 8 of DS-2019</li> <li>• Copy of passport, visa, I -94</li> </ul>	<ul style="list-style-type: none"> <li>• 30% withholding</li> <li>• Tax Treaty exemption – if eligible*</li> <li>• 14% withholding</li> <li>• Tax Treaty exemption – if eligible*</li> </ul>

### IMPORTANT ITEMS TO NOTE

Visas that cannot receive payment for Independent Personal Service:

- F-1 (student)
- J-1 (student)
- F-2, J-2, H-4 (dependent visas)
- H-1 (employment only visa)
- TN status (employment only)

\*Tax Treaty exemption – if eligible

- There must exist a treaty between the NRA country of residence and the United States
- There must be a provision in the treaty for an exemption for type of income
- NRA must have a U.S. tax id number