

NON-RESIDENT ALIEN (NRA) Legal-to-Pay Guide

Visa Status		Description of Status	Documents Required for Determination	Employment	Honoraria	Reimbursement of Expenses	Prizes/Awards
V I S I T O R S	B-1 Visitor for Business	An individual in the U.S. for a short period of time to engage in such business activities as: negotiating contracts for overseas employees, consulting with business associates, attending professional conferences, or conducting independent research.	Passport, Visa & I-94 **Visitors from Canada may enter without a Visa	NO Foreign visitors present in the U.S. on a B-1 visa are <u>not permitted to be employed in the U.S.</u>	YES, with restrictions Academic institutions may pay honoraria for a usual academic activity <u>lasting not longer than nine days at any single institution</u> . The services performed must be conducted for the benefit of the academic institution AND the foreign national may not accept payment or expenses from more than five institutions within the previous six month period. Must present verification of valid immigration status, IRS Form 8233 required 30 days in advance, if requesting tax treaty exemption. ____ also required.	YES, with restrictions Academic institutions may pay associated incidental expenses related to usual academic activity <u>lasting not longer than nine days at any single institution</u> . The services performed must be conducted for the benefit of the academic institution AND the foreign national may not accept payment or expenses from more than five institutions within the previous six month period. Must provide original receipts with the appropriate Check Request Form. Must comply with College Policies for reimbursement.	YES, 30% tax w/h
	B-2 Visitor for Tourism	An individual in the U.S. for travel, tourism, and recreational purposes.	Passport, Visa & I-94 **Visitors from Canada may enter without a Visa	NO Foreign visitors present in the U.S. on a B-2 visa are <u>not permitted to be employed in the U.S.</u>	YES, with restrictions Academic institutions may pay honoraria for a usual academic activity <u>lasting not longer than nine days at any single institution</u> . The services performed must be conducted for the benefit of the academic institution AND the foreign national may not accept payment or expenses from more than five institutions within the previous six month period. Must present verification of valid immigration status, IRS Form 8233 required 30 days in advance, if requesting tax treaty exemption. Affidavit of Honoraria Eligibility form also required.	YES, with restrictions Academic institutions may pay associated incidental expenses for a usual academic activity <u>lasting not longer than nine days at any single institution</u> . The services performed must be conducted for the benefit of the academic institution AND the foreign national may not accept payment or expenses from more than five institutions within the previous six month period. Must provide original receipts with the appropriate Business Expense Report. Must also comply with University Policies for reimbursement.	NO
	J-1 Exchange Visitor (Scholar, Professor of Researcher)	An individual in the U.S. as a visiting researcher or professor under the auspices of the U.S. Department of State and a Designated Program Sponsor.	Passport, Visa & DS2019	YES May work for program sponsor of J-1 visa and may be authorized by program sponsor for occasional lectures or incidental employment. Authorization by letter from program sponsor or designation on DS-2019.	YES, with restrictions Must provide a letter from the visa sponsor indicating that the activity and honoraria payment is allowed. Must present verification of valid immigration status. IRS Form 8233 required 30 days in advance, if requesting tax treaty exemption.	YES Must provide original receipts and comply with College Policies. Submit the appropriate Check Request Form.	YES, 30% tax w/h
S T U D E N T S	J-1 Student	An individual in the U.S. as a student under the auspices of the U.S. Department of State and a Designated Program Sponsor.	Passport, Visa, I-94 and EAD	YES May work up to 20 hours per week (incident to status) on the campus of the school authorized to attend. May be authorized to work off campus by the Responsible Officer/ Alternate Responsible Officer for "Academic Training" or "Financial Necessity". Authorized in letter or designation on the DS-2019.	NO Cannot be paid honoraria unless authorized to work as Academic Training or Economic Necessity employment. Must provide a letter from the J-1 Program Sponsor authorizing Academic Training or Economic Necessity work permission for the activity. Must present verification of valid immigration status. IRS Form 8233 required 30 days in advance, if requesting tax treaty exemption.	YES Must provide original receipts. Must comply with University Policies. Submit the appropriate Business Expense Report.	YES, 30% tax w/h
	F-1 Student	An individual in the U.S. engaging in a full course of academic study at an accredited academic educational program. May include: elementary school, academic high school, college/university, conservatory or language training. Students enrolled in vocational training given M-1 visas.	Passport, Visa, I-94 and Form I-20 A/B EAD required for USCIS authorized off campus work and for OPT. Notation on I-20 required for CPT	YES May work up to 20 hours per week (incident to status) on the campus of the school authorized to attend. May be authorized to work off campus by the Designated School Official for "Curricular Practical Training". Authorized on page 2 of Form I-20. May be authorized by USCIS and receive an approval for the employment. USCIS Form I-797 authorizes employment and no Employment Authorization Document (EAD) card is required.	NO Cannot be paid honoraria unless authorized to work for curricular practical training on the I-20 form or with an Employment Authorization Document (EAD) card. Must present verification of valid immigration status. IRS Form 8233 required 30 days in advance, if requesting treaty tax exemption.	YES Must provide original receipts. Must comply with College Policies. Submit the appropriate Check Request Form.	YES, 30% tax w/h
O T H E R	H-1B Temporary Worker in a Specialty Occupation	An individual in the U.S. to perform services of a professional nature for a sponsoring employer in a specific position for a fixed period of time.	Passport, Visa, I-94 and I-797 Approval Notice	YES Can only be employed by the petitioning organization through whom the visa classification was obtained. Prohibited from receiving payments or other remuneration from other organizations. However, it is possible for an individual to obtain USCIS approval to work in H-1B status for more than one employer. Each employer must petition USCIS and receive an approval for the employment. USCIS Form I-797 authorizes employment and no Employment Authorization Documents (EAD) card is required.	NO Cannot be paid Honoraria.	YES Must provide original receipts. Must comply with College Policies. Submit the appropriate Check Request Form.	YES
	WB: Visa Waiver for Business WT: Visa Waiver for Tourism	An individual permitted to enter the U.S. without a visa for a stay limited to 90 days. NOTE: Only available to citizens of countries designated by the U.S. State Department under the Visa Waiver Program.		NO Foreign visitors in the U.S. in WB or WT status are <u>not permitted to be employed in the United States.</u>	YES, with restrictions Academic institutions may pay honoraria for a usual academic activity <u>lasting not longer than nine days at any single institution</u> . The services performed must be conducted for the benefit of the academic institution AND the foreign national may not accept payment or expenses from more than five institutions within the previous six month period. Must present verification of valid immigration status, IRS Form 8233 required 30 days in advance, if requesting tax treaty exemption. Affidavit of Honoraria Eligibility form also required.	YES, with restrictions Academic institutions may pay associated incidental expenses for a usual academic activity <u>lasting not longer than nine days at any single institution</u> . The services performed must be conducted for the benefit of the academic institution AND the foreign national may not accept payment or expenses from more than five institutions within the previous six month period. Must present verification of valid immigration status: Must provide original receipts. Must also comply with University Policies. Submit the appropriate Business Expense	NO