

VISA STATUS AND ELIGIBLE PAYMENT

Visa/Status	Type of Income	Required Documentation	Tax Implication
B-1	Visitor for business	<p>No employment authorization</p> <ul style="list-style-type: none"> ○ May accept honoraria only from academic institution for certain academic activities (lecture/speech/presentation) 9/5/6 rule - Time at RU is 9 days or less Not paid or reimbursed from over 5 U.S. institutions in a 6 month period ○ Reimbursement for expense only (no remuneration paid) to B-1 visitor not subject to the 9/5/6 rule. Expenses should be processed on a TABER and is subject to the Accountable Plan. If not processed on a TABER, it will be considered income and subject to the 9/5/6 rule. ○ May be paid a non-service scholarship/fellowship/grant for independent scholarly research usually in the form of subsistence payment. 	<ul style="list-style-type: none"> ○ copy of passport, visa, I-94 ○ letter of invitation from RU to foreign national inviting the foreign national to give lecture/speech/presentation ○ 30% withholding applicable ○ Tax Treaty - if eligible* ○ copy of passport, visa, I-94 ○ letter of invitation from RU to foreign national inviting the foreign national to perform independent scholarly research ○ 30% withholding applicable ○ Tax Treaty - if eligible*
B-2	Visitor for pleasure	<p>No employment authorization - Foreign nationals in the U.S. in B-2 status may undertake academic activities and receive honoraria, if the opportunity has unexpectedly presented itself after entry.</p> <ul style="list-style-type: none"> ○ May accept honoraria only from academic institution for certain academic activities (lecture/speaking/presentation) 9/5/6 rule - Time at RU is 9 days or less Not paid or reimbursed from over 5 U.S. institutions in a 6 month period ○ Reimbursement for expense to B-2 visitor is subject to the 9/5/6 rule. ○ May be paid a non-service scholarship/fellowship/grant for independent scholarly research usually in the form of subsistence payment. 	<ul style="list-style-type: none"> ○ copy of passport, visa, I-94 ○ letter of invitation from RU to foreign national inviting the foreign national to give lecture/speech/presentation ○ 30% withholding applicable ○ Tax Treaty - if eligible* ○ copy of passport, visa, I-94 ○ copy of letter of invitation from RU to foreign national inviting the foreign national to perform independent scholarly research ○ 30% withholding applicable ○ Tax Treaty - if eligible*

Visa/Status	Type of Income	Required Documentation	Tax Implication	
VW-visa waiver	WB - visa waiver-business WT - visa waiver-tourist	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 department for listing.	see appropriate B visa ● WB = B-1 ● WT = B-2 ○ copy of I-94W instead of I-94 form	see appropriate B visa ● WB = B-1 ● WT = B-2
Canadian Citizen on implied B-1status	Canadian Citizen who enters the U.S. without a formal visa has an implied B-1 status.	see visa/status B-1	see visa/status B-1	
J-1	Non-Student	<ul style="list-style-type: none"> ○ May work only for the designated program sponsor or through a program designated by the sponsor ○ J-1 professors and researchers may give occasional talks at institutions other than the program sponsor and for those talks receive honoraria. ○ May be paid a non-service scholarship/fellowship/grant 	<ul style="list-style-type: none"> ○ copy of passport, visa, I-94 ○ RU is sponsor - copy of DS-2019 ○ RU is not spondor - copy of DS-2019 & authorization letter from sponsoring international office as indicated in Box 8 of DS-2019. ○ copy of passport, visa, I-94 	<ul style="list-style-type: none"> ○ 30% withholding applicable ○ tax treaty if eligible ○ 14% withholding applicable ○ tax treaty if eligible
Visa/status that cannot receive payment for Independent Personal Service <ul style="list-style-type: none"> ○ F-1, Student ○ J-1, Student ○ F-2, J2, H4 dependent visas ○ H1 visa - employment only ○ TN status - employment only 				

*if eligible

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