



UNIVERSITY OF RICHMOND
FOUNDED 1830

TO:
FROM: Nancy Colón
International Taxation Specialist
DATE:
RE: Payment Guidelines for Nonresident
Aliens (Based on Visa Types)

Citizens of foreign countries, in most cases, are required to obtain a visa before entering the United States. A visa doesn't permit entry to the U.S., however. A visa simply indicates that an application has been reviewed by a U.S. consular officer at an American embassy or consulate, and that the officer has determined the person is eligible to enter the US for a specific purpose. Consular affairs are the responsibility of the U.S. Department of State.

A visa allows someone to travel to the United States as far as the port of entry (airport, seaport or land border crossing) and to ask the immigration officer to be allowed to enter the US. Only the immigration officer has the authority to permit entry to the United States. The immigration officer decides how long someone can stay for any particular visit. Immigration matters are the responsibility of the U.S. Department of Homeland Security.

There are two categories of U.S. visas: immigrant and nonimmigrant. Immigrant visas are for people who intend to live permanently in the U.S. Nonimmigrant visas are for people with permanent residence outside the U.S., but who wish to be in the U.S. on a temporary basis – for tourism, medical treatment, business, temporary work or study.

The University of Richmond's Office of International Taxation must determine legal and tax consequences for all payments made to nonresident aliens (NRA). All arrangements for payment must be made in compliance with the laws and regulations of the Internal Revenue Service (IRS) and the US Citizenship and Immigration Services (USCIS – formerly known as INS). The following procedures will provide guidance in requesting payment for NRAs.

To Explain:

1. An NRA is an individual who is not a citizen of the United States and is not a resident alien, or "green card" holder. An NRA is admitted into the United States for a temporary stay and for a specific purpose. For examples, this can be identified on the forms DS-2019, I-20 or I-797.
2. Questions regarding a non-resident alien's eligibility to receive payment for service should be directed to the Office of International Taxation before services are engaged.

*Office of International Taxation
Room G-13
Maryland Hall
University of Richmond
Tel: 804-287-6007
Fax: 804-287-6080
Email: ncolon@richmond.edu*

3. Since an NRA's status can change, these procedures must be followed with each visit to the University.
4. All payments made to non-resident aliens related to honoraria and to services performed in the U.S. must be reported to the IRS.
5. Payments for services or unsubstantiated reimbursable expenses are subject to 30% federal tax withholding.
6. A tax treaty may exist between the NRA's country and the United States. The Office of International Taxation will determine if a tax treaty is applicable, once all required documentation has been received. If a tax treaty exists, the NRA may not have 30% withheld. However, the NRA must have an SSN or an ITIN to be offered a tax treaty. (Form 8233, offering a treaty, must also be completed.)
7. If services are performed outside of the U.S., federal tax withholding is not required. (This is considered foreign sourced income.)
8. For honorarium payments, the NRA will be paid as a vendor and not an employee. Check requests, once approved by OIT, will be forwarded to Accounts Payable.
9. The UR host department is responsible for collecting the necessary documentation from the NRA, before arrival at the University.
10. The IRS has ruled that travel reimbursements to non-resident aliens may follow the same accountability guidelines as reimbursements for U.S. citizens or resident aliens.
 - a. All travel reimbursement receipts must be submitted with check request form
 - b. Travel grants, reimbursements, and/or payments made in regards to a scholarship or fellowship are NOT covered under the IRS accountability rule and therefore are taxable to the recipient.
11. The Office of International Taxation will generate any forms to be signed by the NRA that are required by the IRS.
12. At the end of the calendar year, OIT will issue Form 1042-S to all nonresident alien payees, regardless of whether the payment was made through the Payroll Office or Accounts Payable. OIT will also supply this information to the IRS.
13. The NRA can file a US tax return at the end of the year to reclaim the amount withheld. (30% withholding rate)

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14. Importantly, if an NRA is erroneously engaged for work and/or paid for services, the University is seen in the eyes of the IRS and US CIS as hiring an illegal alien. The University could be fined and the NRA could lose visa status and be deported.
15. Under the immigration rules, the fees for work authorization are the responsibility of the sponsor/employer.
 - a. The fees are not treated as compensation made to or on behalf of the individual because an employer can't avail itself of the individual's services without the work authorization.
 - b. Immigration filing fees that are the responsibility of the employer are not reportable income to the employee even though the employer receives a benefit. They are ordinary and necessary business expenses of the employer.
 - c. There is a reasonable argument that the DS-2019 and visa expenses are ordinary and necessary business expenses that are deductible by the individual, and therefore, excludable from income under the section 132 working-condition fringe benefit rules.
 - d. Fees for family members are not made for the employer's benefit but rather for the benefit of the employee's family which is why they are considered to be compensation.

Below is a partial list of common visa types and payment restrictions:

1. **A-1; A-2 (Diplomatic Personnel -- Ambassador, public minister, career, diplomatic or consular officer, and immediate family):** Employer-specific. Principal A visa holders may only work for their foreign diplomatic entity. Certain dependents from countries with special bilateral agreements are eligible for EAD incident to status; other dependents must apply for employment authorization.
2. **A-2 (Dependent of Diplomatic Personnel -- Other foreign government official or employee and immediate family):** Employer-specific. Certain dependents from countries with special bilateral agreements are eligible for EAD incident to status; other dependents must apply for employment authorization. EADs are granted by first gaining Department of State approval.
3. **A-3 (Personnel Employees of Diplomatic Personnel and Immediate families):** Employer-specific. Employment authorization is restricted to A-1 / A-2 employer in diplomatic entity. Dependents are not eligible for employment.
4. **Asylum or Refugee Status:** An alien who has been granted political asylum is the equivalent in terms of rights and responsibilities to an alien who entered as a refugee.

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An asylee is entitled to an Employment Authorization document that would permit him unrestricted employment. In any event, an asylee is work authorized incident to status and eligible for an unrestricted SSA card. An asylum travel document proves current asylee status. Either proof of asylee status or an unrestricted SSA card is enough evidence of unrestricted employment authorization to pay an honorarium as well as related expenses.

5. **B-1; B-2 (Temporary Visitor for Business):** Not eligible for employment. The B-1 (business) visa holder may be paid an honorarium and be reimbursed for travel expenses. ANY VISITOR TRAVELING TO UR IN B VISA STATUS, WHO IS COMING FOR A BUSINESS PURPOSE, MUST DELCARE B-1 TO US CUSTOMS UPON ENTERING THE COUNTRY. An ITIN is sufficient to claim treaty benefits as they are not eligible to apply for a social security card. Payments are based on the 9-5-6 rule.
6. **B-2 (Temporary Visitor for Pleasure):** Not eligible for employment. The B-2 (tourist) visa holder may be paid an honorarium, but travel expense reimbursement is restricted.
7. **C-1 (Foreign national in transit through the US):** Employer-specific. Not eligible for employment. Alien in transit directly through the US.
8. **C-1D (Foreign national in transit through the US):** Not eligible for employment. Combined transit and crewman visa.
9. **C-2 (Foreign national in transit through the US):** Employer-specific. Alien in transit to UN headquarters district under Section 11.(3), (4), or (5) of the Headquarters Agreement. Issued to foreign government officials in transit.
10. **C-3 (Foreign national in transit through the US):** Employer-specific. Foreign government officials, members of immediate family, attendants, servants, personal employees, in transit. Issued to foreign government officials in transit. No employment authorization.
11. **C-4 (Foreign national in transit through the US):** Not eligible for employment. Transit without Visa – program is currently suspended.
12. **Canadians:** Not required by law to present a passport or visa to enter the US – they are visa exempt. They do have an immigration status, though. If they are going to be paid or reimbursed, a passport is required. An I-94 Departure Card is optional as it is obtained at a cost of \$6.00, purchased from US Customs at the point of entry.

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13. **D-1 (Foreign national crewman on vessel or aircraft stopping in the US):** Employer-specific. No employment authorization except for employment on the vessel or aircraft.
14. **D-2 (Crewmember departing by means other than arriving vessel):** Employer-specific.
15. **E-1 (Foreign Treaty Trader or Foreign Treaty Investor):** Employer-specific. Foreign national coming to US to develop or work in a business conducting substantial trade or investments between US and foreign country with which US has treaty of trade, navigation, commerce, friendship, or investment. Employment authorized for work with treaty trading or investment business. Individual's work is employer-specific; may not collect an honorarium and is not allowed to engage in self-employment. If an E-1 gives a presentation on behalf of his sponsor corporation, it is appropriate for any payment for the presentation to be made to that corporation. Spouses in same classification are eligible for EAD incident to status for unrestricted temporary employment and could be self-employed as a lecturer. Children are not eligible for employment.
16. **E-2 (Treaty Investor and employees, spouse and children):** Employer-specific. Spouses in same classification are eligible for EAD incident to status for unrestricted temporary employment. Children are not eligible for employment.
17. **F-1 (Academic Student):** On-campus Employment and CPT incident to status (no separate EAD necessary). Must apply for EAD for OPT or to work off-campus. A foreign student engaged in a full course of study at an accredited academic institution in the US. A UR sponsored F-1 student may be employed on campus up to 20 hours with written authorization of Responsible Officer (contact the University's Office of International Education.) May only work off campus after displaying evidence of economic hardship and after having been granted an EAD. Usually, no off-campus employment is allowed (and certainly not without an EAD.) Must complete employment paperwork in OIT before starting employment. Must have SSN. Has Form I-20.
18. **F-1 CPT (Student):** A student may be authorized for CPT (Curricular Practical Training) if it is an integral part of the curriculum. Student who have had one year of CPT are ineligible for post-completion and practical training. CPT will be noted on the Form I-20. Has Form I-20.
19. **F-1 (Exchange Visitor):** Post-completion and OPT (Optional Practical Training) may be authorized during school vacations, for 20 hours per week during the school year, or post-completion of studies; not to exceed 12 months. An EAD is required for

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Email: ncolon@richmond.edu*

authorized for OPT. A non-UR sponsored F-1 student may receive an honorarium payment if they are OPT status. UR will pay their home institution their honorarium, which will then pay the F-1 student. (i.e. honoraria not paid to the individual directly.) Has Form I-20.

20. **F-2 (Dependent of an F-1):** Not eligible for employment. The purpose for an F-2 individual to enter the country is to accompany the primary visa holder. No employment authorization. For purposes of the substantial presence test, an individual in F-2 status is a "student" because the Code refers to the section of the immigration law that covers individuals in F status without differentiating between F-1/F-2 classification. The primary purpose is to accompany a spouse or parent and therefore they are ineligible for any treaty article that requires a specific primary purpose, like a student or teacher/researcher article. A spouse is always exempt from the SPT. A dependent is only exempt as long as they are under 21, not married, reside regularly in the household of the primary visa holder and are not a member of another household.
21. **G-1 (Principal Resident Representative of Recognized Foreign Member Government to an International Organization, Staff or Immediate Family):** Employer-specific. Employment authorized only for the international organization. EADs are granted by first gaining Department of State approval. Certain dependents from countries with special bilateral agreements must apply for employment authorization. Dependents with EADs (Employment Authorization Document) have limited work authorization.
22. **G-2 (Other Representative of Recognized Foreign Member Government to an International Organization; Immediate Family):** Employer-specific. Dependents are not eligible for employment.
23. **G-3 (Representative of Non-Recognized or Non-Member Government to an International Organization; Immediate Family):** Employer-specific. Certain dependents from countries with special bilateral agreements must apply for employment authorization.
24. **G-4 (International Organization Officer or Employee; Immediate Family):** Employer-specific. Certain dependents from countries with special bilateral agreements must apply for employment authorization. The primary purpose is to accompany a spouse or parent and therefore they are ineligible for any treaty article that requires a specific primary purpose, like a student or teacher/researcher article. A spouse is always exempt from the SPT. A dependent is only exempt as long as they are under 21, not married, reside regularly in the household of the primary visa holder and are not a member of another household. Never exempt from the NRA

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FICA exemption although, if they are a child of a primary G-4 and are studying, they may be exempt under the student rule. A primary G-4 may only provide services for their sponsoring entity unless they have an unrestricted EAD (based on a pending green card application) or other documentation that proves unlimited employment authorization (or employer-specific authorization naming UR as the employer.) A G-4 dependent can't work for anyone without an unrestricted EAD or other documentation that proves unrestricted employment authorization (or employer-specific authorization naming UR as the employer.) In all of these cases the individual would no longer be a G-4; they would either be a Pending Adjustment Applicant (if EAD with green card pending) or, for example, H-1B or TN, etc., depending on the employer-specific status.

25. **G-5 (Attendant, Servant, or Personal Employee of G-1, G-2, G-3 or G-4; Immediate Family):** Employer-specific. Employment authorization is restricted to G-1; G-2; G-3; G-4 employer in diplomatic entity. No employment authorization for dependents.
26. **H-1B (Temporary Professional Worker in a Specialty Occupation):** Employer-specific. Must have a bachelor's degree or equivalent. May enter the US to engage in teaching or research. The visa is employer-specific and an NRA may not directly receive payment for services from anyone other than the petitioner. (Look to Form I-797.) To pay the NRA in any other way – i.e. pay him directly – would be to treat him as a self-employed individual. That would be breaking the law and the NRA would be violating his visa status.
- a. To pay an H1-B individual an honorarium from another US institution:
 - i. OIT requires a letter from the H1-B's sponsoring institution's DSO (designated sponsoring officer) stating that the NRA was authorized to do the work performed and is authorized to be paid for his work.
 - ii. All appropriate forms and steps must be completed, per UR policy
 - iii. UR then pays the NRA's employer who will in turn pay the NRA (deducting taxes as appropriate.)
 - iv. To reimburse travel, the process is basically the same, except that the individual may be paid directly. Receipts for all expenses are required
 - b. An NRA enters the US as a result of a petitioner institution. UR has retained an immigration attorney to handle the H-1B petition process. If the University decides to sponsor the employee for an H-1B
 - i. The specific hiring department is responsible for paying attorney's fees, which normally range from \$1,500-2,000 per petition.
 - ii. UR pays the \$190 USCIS filing fee for the employee's visa petition.
 - iii. Starting March 8, 2005, all employers must pay a \$500 anti-fraud fee.
 - iv. Fees which directly benefit the NRA are taxable as employment income.

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27. **H-1C (Nonimmigrant Nurse):** Employer-specific. Employment authorized only for sponsoring employer. Form I-797.
28. **H-2A (Temporary Agricultural Worker):** Employer-specific. Employment authorized only for sponsoring employer. Form I-797.
29. **H-2B (Temporary Skilled or Unskilled Worker):** Employer-specific. NRA in US to fill a temporary job. Employment authorized only for sponsoring employer. Form I-797.
30. **H-3 (Trainee):** Employer-specific. Foreign national in US to receive training, most often in a classroom-based environment. Employment authorized only for sponsoring employer. Form I-797.
31. **H-4 (Dependent of an H-1, H-2, H-3 Visa Holder):** Not eligible for employment.
32. **I (Foreign Press; Immediate Family):** Employer-specific. Representative of the foreign press, radio, film or other media. Employment authorized only for foreign employer. Dependents are not eligible for employment.
33. **J-1 (Exchange Visitor – Student):** Employer-specific. UR students may be employed on campus up to 20 hours a week with written authorization of Responsible Officer (contact the University's Office of International Education). See Form DS-2019. Must complete employment paperwork in OIT before starting employment. Must have SSN.
34. **J-1 (Exchange Visitor – Short Term Scholar, Professor, Researcher, or Specialist):** Employer-specific. Eligible to receive direct compensation payments and travel reimbursements from UR, if UR sponsored the visitor. If an institution other than the sponsoring institution wishes to pay this visitor, see H-1B process for details.
35. **J-2 (Dependent of J-1):** Must apply for employment authorization. Unrestricted work authorization, including self-employment, as long as J-2 has obtained the EAD to which he is entitled. Employment authorization may be granted by US CIS if income is not necessary to support the principal J-1. Generally considered a nonresident alien. If dependent of a student, five calendar exempt individual years total. If dependent of a non-student, two of current and past 6 calendar years as exempt individual.

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36. **K-1 (Fiancé of US Citizen):** Eligible for EAD incident to status. Fiancé is employment authorized only for 90 days and must marry US citizen within that time; thereafter immigrant visa petition and application to adjust status to permanent resident is typically filed with application for employment authorization.
37. **K-2 (Dependents of the K-1 Visa Holder):** Eligible for EAD incident to status.
38. **K-3 (Spouse of a US Citizen):** Eligible for EAD incident to status. A US citizen's spouse and children with an I-30 pending. Employment is authorized. EAD is presumed. Form I-797.
39. **K-4 (Child of a K-3):** Eligible for EAD incident to status.
40. **L-1A (Intracompany Transferee – Manager or Executive):** Employer-specific. A foreign national who is an executive, manager or individual with specialized knowledge coming to the US to work for an entity related to the foreign employer. Must have been employed by foreign employer in same capacity for at least 1 in prior 3 years. Employment authorized only for sponsoring employer however sponsoring employer may designate individual to provide a lecture on its behalf. The company would receive the fee. (Form I-797)
41. **L-1B (Intracompany Transferee – Specialized Knowledge Alien):** Employer-specific. A foreign national who is an individual with specialized knowledge coming to the US to work for an entity related to the foreign employer. Must have been employed by foreign employer in same capacity for at least 1 in prior 3 years. Employment authorized only for sponsoring employer however sponsoring employer may designate individual to provide a lecture on its behalf. The company would receive the fee. (Form I-797)
42. **L-2 (Spouse or Child of L-1):** Spouses of L-1s are eligible for EAD incident to status. An L-2 with an EAD is an L-1 spouse who has unrestricted work authorization for the duration of the EAD. This includes self-employment. There is not a problem with either compensation for services or expenses. Children are not eligible for employment.
43. **Mexicans:** Citizens and permanent residents of Mexico generally must have a nonimmigrant visa or Border Crossing Card (BCC). The BCC may be used to enter the US from within the Western Hemisphere. The laser visa satisfies a legislative requirement that every BCC issued after April 1, 1998, contain a biometric identifier and be machine-readable. Electronic BCC's allow Mexican citizens to travel within 25 miles of the US border for 30 days. To travel farther or longer, a cardholder must obtain an I-94 form, which extends the allowance to 10 years. The BCC does not

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Maryland Hall
University of Richmond
Tel: 804-287-6007
Fax: 804-287-6080
Email: ncolon@richmond.edu*

allow the individual to work. However, within the permitted use of the BCC, the Mexican visitor is entitled to the benefit of the honorarium rules.

44. **M-1 (Vocational Student – Except Border Commuters From Canada or Mexico):** Foreign national enrolled in vocational school or program in the US. May receive up to 6 months of OPT. Must apply for employment authorization for post-completion OPT.
45. **M-1 / M-3 (Border Commuter Non-Academic Students from Canada and Mexico):** Must apply for employment authorization for post-completion OPT.
46. **M-2 (Dependent of an M-1):** Not eligible for employment.
47. **N-8 (Parent of an SK-3 Special Immigrant):** Eligible for EAD incident to status.
48. **N-9 (Child of N-8, SK-1, KK-2 or SK-4 Special Immigrant):** Eligible for EAD incident to status.
49. **NATO-1 (Principal Permanent Representative of Member State to NATO, Official Staff, Immediate Family):** Employer-specific. Certain dependents from countries with special bilateral agreements must apply for employment authorization.
50. **NATO-2 (Other Representative of Member State to NATO; Immediate Family):** Employer-specific. Certain dependents from countries with special bilateral agreements must apply for employment authorization.
51. **NATO-3 (Official Clerical Staff; Immediate Family):** Employer-specific. Certain dependents from countries with special bilateral agreements must apply for employment authorization.
52. **NATO-4 (Official other than those qualified as NATO-1; Immediate Family):** Employer-specific. Certain dependents from countries with special bilateral agreements must apply for employment authorization.
53. **NATO-5 (Expert other than those qualified as NATO-4; Immediate Family):** Employer-specific. Certain dependents from countries with special bilateral agreements must apply for employment authorization.
54. **NATO-6 (Civilian Component Accompanying a Force; Immediate Family):** Employer-specific. Certain dependents from countries with special bilateral agreements must apply for employment authorization.

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55. **NATO-7 (Personal Employee of NATO-1 through NATO-6; Immediate Family):** Employer-specific. Certain dependents from countries with special bilateral agreements must apply for employment authorization.
56. **O-1 (Extraordinary Ability in Science, Arts, Education, Business or Athletics):** Employer-specific. Must demonstrate an extraordinary ability in their field (business, accounting, arts, media, sciences, and athletics). May be employed only by sponsoring employer or through a sponsoring agency. (Form I-797)
57. **O-2 (Accompanying personnel an O-1):** Employer-specific. Foreign nationals who accompany an O-1 visa holder, such as a stage crew member. Employment authorized only with O-1.
58. **O-3 (Dependent of an O-1 or O-2):** Not eligible for employment under this category. Foreign national dependent.
59. **P-1 (Individual or Team Athlete / Entertainer):** Employer-specific. An internationally recognized athlete or entertainer coming to the US individually or as part of a group. Employment authorized only with sponsoring employer or through the sponsoring agency. Form I-797. Sponsor may use only the services consistent with what is described in the approved petition. Permissible to do a charitable performance for free or receive honorarium if it qualifies as a “usual academic activity.”
60. **P-2 (Individual/Group Artist/Entertainer under Reciprocal Exchange Program):** Employer-specific. Artist or entertainer coming to the US as part of a reciprocal exchange program. Employment authorized only with sponsoring employer or through the sponsoring agency. Form I-797.
61. **P-3 (Athlete / Entertainer / Coach in Culturally Unique Program):** Employer-specific. A foreign national coming to the US to perform, teach or coach in a culturally unique program or an essential support staff member. A petition has to be filed that describes the P-3’s activities. USCIS approval would relate to those activities and circumstances only. Employment authorized only with sponsoring employer or through the sponsoring agency. Form I-797.
62. **P-4 (Dependent of a P-1; P-2; P-3):** Not eligible for employment under this category. Foreign national dependent.
63. **Q-1 (International Cultural Exchange Visitor):** Employer-specific. A foreign national who comes to the US to participate in a cultural exchange program. Employment authorized only with sponsoring employer or program. Form I-797.

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64. **Q-2 (Walsh Visa Holders – Irish Peace Process Cultural and Training Program):** Employer-specific. Participants in an Irish Peace Process cultural and training program. Employment authorized only with sponsoring employer or program. Form I-797.
65. **Q-3 (Dependents of Q-2):** Not eligible for employment. Foreign national dependent.
66. **R-1 (Religious Worker):** Employer-specific. A foreign national religious worker temporarily in the US. Employment authorization only for sponsoring religious organization. Not eligible for self-employment. Can appear on behalf of the organization in R-1 status, but not on his own behalf. Not covered by the honorarium rules.
67. **R-2 (Dependent of R-1):** Not eligible for employment. Foreign national dependent.
68. **S-5 (Witness of Informant Regarding Criminal Organization):** Must apply for employment authorization.
69. **S-6 (Witness or Informant Regarding Terrorism):** Must apply for employment authorization.
70. **S-7 (Spouse, Child, Parent of S-5 or S-6):** Must apply for employment authorization.
71. **T-1 (Victim of a Severe Form of Trafficking in Persons):** Eligible for EAD incident to status.
72. **T-2 (Spouse of Trafficking Victim):** Must apply for employment authorization.
73. **T-3 (Child of Trafficking Victim):** Must apply for employment authorization.
74. **T-4 (Parent of Trafficking Victim Under 21):** Must apply for employment authorization.
75. **TN-1 (Trade NAFTA – Canada):** Employer-specific. For citizens of Canada in the US working in an occupation listed in the NAFTA agreement. May be employed by the sponsoring employer, through whom the status was obtained. Not valid for payments to independent contractors, i.e. honoraria, speaker, performer, lecturer, etc.
76. **TN-2 (Trade NAFTA – Mexico):** Employer-specific. For citizens of Mexico in the US working in an occupation listed in the NAFTA agreement. May be employed by

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- the sponsoring employer, through whom the status was obtained. Not valid for payments to independent contractors, i.e. honoraria, speaker, performer, lecturer, etc. Form I-797.
77. **TD (Dependent of a TN-1; TN-2):** Not eligible for employment. Foreign national dependent.
78. **U-1 (Victim of Certain Criminal Activity):** Eligible for EAD incident to status.
79. **U-2 (Spouse of U-1 Victim):** Must apply for employment authorization.
80. **U-3 (Child of V-1 Victim):** Must apply for employment authorization.
81. **U-4 (Parent of U-1 Victim Under 21):** Must apply for employment authorization.
82. **V-1 (Spouse of LPR Who is the Principal Beneficiary of a Family-Based Petition):** Eligible for EAD incident to status. Spouse of a legal permanent resident (“green card” holder) who filed an I-130 with CIS and who has been waiting 3 years for CIS approval or visa number currency or final visa processing. Employment authorized. EAD presumed.
83. **V-2 (Child of LPR Who is the Principal Beneficiary of a Family-Based Petition):** Eligible for EAD incident to status. Unmarried child of a legal permanent resident (“green card” holder) who filed an I-130 with CIS and who has been waiting 3 years for CIS approval or visa number currency or final visa processing. Employment authorized. EAD presumed.
84. **V-3 (Derivative Child of a V-1 or V-2):** Eligible for EAD incident to status.
85. **WT, WB (Visa Waiver):** The VW-B (business) visa holder may be paid an honorarium and be reimbursed for travel expenses. The VW-T (tourist) visa holder may be paid an honorarium, but travel expense reimbursement is restricted. ANY VISITOR TRAVELING TO UR IN VW VISA STATUS, WHO IS COMING FOR A BUSINESS PURPOSE, MUST DELCARE VW-B TO US CUSTOMS UPON ENTERING THE COUNTRY. An ITIN is sufficient to claim treaty benefits as they are not eligible to apply for a social security card. Look to B visas for guidelines. Payments are based on the 9-5-6 rule:
- 9 Days: Maximum length of stay at any one institution
 - 5 Honoraria: maximum number of honoraria received from all institutions
 - 6 Months: Maximum length of stay in the United States

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Tax Chart:

Visa Type	NRA or SPT	Non-Service Scholarship or Fellowship	Indep. Personal Services	Travel	Tax Treaty	FICA
A-1; A-2 (principal)	NRA (Indefinite)	30%	30%			Taxable
A-1; A-2 (dependent)	NRA	30%	30%			Taxable
A-3	-	-	-	-	-	-
B-1	SPT	30%	30%	Acc't. Plan	If Eligible	
B-2	SPT	30%	30%	Acc't. Plan	If Eligible	
C-1; C-2; C-3	-	-	-	-	-	-
Canadian	SPT	30%	30%	Acc't. Plan	If Eligible	
D-1; D-2	-	-	-	-	-	-
E-1; E-2 (principal)	SPT	30%	30%			Taxable
E-1; E-2 (dependent)	SPT	30%	30%			Taxable
F-1	NRA (5 cal. yrs.)	14%	30%		If Eligible	Exempt
F-1 in OPT Status						
F-2	NRA (5 cal. yrs.)	14%				
G-1; G-2; G-3;G-4 (principal)	NRA (Indefinite)	30%	30%			Taxable
G-1; G-2; G-3;G-4 (dependent)	NRA (Indefinite)	30%	30%			Taxable
G-5	-	-	-	-	-	-
H-1B (sponsored by UR)	SPT	-	30%		If Eligible	Taxable
H-1B (spon. by other instit.)	SPT	-	30%		If Eligible	Taxable
H-1C	SPT	-	30%		If Eligible	Taxable
H-2A	SPT	-	30%		If Eligible	Taxable
H-2B	SPT	-	30%		If Eligible	Taxable
H-3	SPT	-	30%		If Eligible	Taxable
H-4	SPT	-	30%		If Eligible	Taxable
I	-	-	-	-	-	-
J-1 (student)	NRA (5 cal. yrs.)	14%	30%		If Eligible	Exempt
J-1 (UR spon.exchange visitor)	NRA (2 of 6 cal yrs)	14%	30%		If Eligible	Exempt
J-1 (from another inst.)	NRA (2 of 6 cal yrs)	14%	30%		If Eligible	Exempt
J-2 (dependent of student)	NRA (5 cal. yrs.)	14%	30%		No	Exempt
J-2 (dependent of non-student)	NRA (2 of 6 cal yrs)	14%	30%		No	Exempt
K-1	SPT	30%	30%			Taxable
K-2	-	-	-	-	-	-
K-3; K-4	SPT	30%	30%			Taxable
L-1	SPT	30%	30%			Taxable
L-2	-	-	-	-	-	-
M-1	NRA (5 cal. yrs.)	14%	30%		If Eligible	Exempt
M-2	NRA (5 cal. yrs.)	14%	-	-	-	-
O-1	SPT	-	30%		If Eligible	Taxable
O-2	SPT	-	30%			Taxable
O-3	-	-	-	-	-	-
P-1	SPT	30%	30%		If Eligible	Taxable
P-2	SPT	30%	30%		If Eligible	Taxable
P-3	SPT	30%	30%		If Eligible	Taxable
P-4	-	-	-	-	-	-
Q-1 (student)	NRA (5 cal. yrs.)	14%	30%		If Eligible	Exempt
Q-1 (non-student)	NRA (2 of 6 cal yrs.)	14%	30%		If Eligible	Exempt
Q-2	NRA (2 of 6 cal yrs.)	14%	30%		If Eligible	Exempt
Q-3	-	-	-	-	-	-
R-1	SPT	30%	30%			Taxable
R-2	-	-	-	-	-	-
TN-1	Wages	30%	30%		If Eligible	Taxable
TN-2	Wages	30%	30%		If Eligible	Taxable
TD	-	-	-	-	-	-
V-1; V-2	SPT	30%	30%		If Eligible	Taxable
VW-B; VW-T	SPT	30%	30%	Acc't. Plan	If Eligible	
Asylum & Refugee	SPT		30%	Acc't Plan		

Office of International Taxation
Room G-13
Maryland Hall
University of Richmond
Tel: 804-287-6007
Fax: 804-287-6080
Email: ncolon@richmond.edu

Visa Payment Chart:

While only B-Visa and Visa Waiver holders are technically eligible to receive honorarium payments, there are other types of visa holders who may receive payments for personal services (i.e. self-employment income). Please consult the following list and also contact OIT.

Visa Type	Receive Honorarium / Payment for Personal Services?
A-1; A-2 (principal)	No
A-1; A-2 (dependent)	Yes (with Department of State approval and an EAD)
A-3	No
B-1	Yes
B-2	Qualified Yes
C-1; C-2; C-3	No
Canadian	Yes (follow B-1 visa rules)
D-1; D-2	No
E-1; E-2 (principal)	No
E-1; E-2 (dependent)	Yes (with an EAD)
F-1	No
F-1 in OPT Status	Yes (with an EAD)
F-2	No
G-1; G-2; G-3;G-4 (principal)	No
G-1; G-2; G-3;G-4 (dependent)	Yes (with Department of State approval and an EAD)
G-5	No
H-1B (sponsored by UR)	No
H-1B (sponsored by another institution)	Yes (with home institution's DSO written approval)
H-1C	No
H-2A	No
A-2B	No
H-3	No
H-4	No
I	No
J-1 (student)	No
J-1 (UR sponsored exchange visitor)	Yes (if not an "employee" of UR)
J-1 (exchange visitor from another inst.)	Yes (with home institution's DSO written approval)
J-2	Yes (with EAD documents)
K-1	Yes (with EAD documents)
K-2	No
K-3; K-4	Yes
L-1	No
L-2	Yes (with EAD documents)
M-1	Yes (in OPT status)
M-2	
O-1	
O-2	
O-3	
P-1	
P-2	
P-3	
P-4	
Q-1	
Q-2	
Q-3	
R-1	
R-2	
TN-1 & TN-2	No
TD	No
V-1; V-2	Yes
VW-B	Yes
VW-T	Qualified Yes
Asylum & Refugee Status Individuals	Yes

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Documents Required for an Honorarium or Travel Reimbursement Payment:

- Passport
- Visa
- I-94 Card
- Copy of the visa form (as appropriate):
 1. I-20 (F-1 visa)
 2. DS-2019 (J-1 visa)
 3. I-797 (H visas; K-3; K-4; L-1; O visas; Q visas; TN-2)
- Social Security Card (if applicable)
- Completed Foreign National Information Form
- Completed Nonimmigrant Visa Waiver Checklist (if applicable)
- Completed Compliance Statement Form
- Completed Employee-Independent Contractor Form (if paying an honorarium)

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