

### Common Visa Types

Honarium Payment / Independent Personal Services Compensation / Travel Reimbursement

| Visa | Description   | Required Documents for Payment  | Honarium IPS Compensation Information  | Travel Reimbursement Information  | Taxation Issue   |
|------|---|---|--|---|--|
| B-1  | Temporary Visitor for Business  | <ul style="list-style-type: none"> <li>- Passport ID page (copy)</li> <li>- Visa (copy)</li> <li>- I-94 card (copy front and back)</li> <li>- Social Security Card or ITIN (required for tax treaty)</li> <li>- Foreign National Information Form (FNIF)</li> <li>- Compliance Statement Form signed by International Education</li> <li>- Employee / Independent Contractor Form signed by HR</li> <li>- Itemized receipts required for travel reimbursement or it will be disallowed</li> </ul> | <p>9/5/6 Rule: No more than 9 days in one location; payment from 5 locations; in 6 months.</p> <p>- 9/5/6 Rule Followed: an honorarium payment is allowed</p> <p>- 9/5/6 Rule Exceeded: an honorarium is disallowed.</p> | <p>- 9/5/6 Rule Followed: travel reimbursement w/o taxation.</p> <p>- 9/5/6 Rule Exceeded: travel reimbursement must be taxed unless a business connection with UR has been established.</p>  | <p>- Honoraria / IPS Compensation taxed at 30% (without a tax treaty)</p> <p>- Travel grant is taxed at 30% (without a tax treaty)</p> |
| B-2  | Temporary Visitor for Pleasure<br><br>NOTE: Visa type is not recommended for travel that will be compensated or reimbursed. | <ul style="list-style-type: none"> <li>- Passport ID page (copy)</li> <li>- Visa (copy)</li> <li>- I-94 card (copy front and back)</li> <li>- Social Security Card or ITIN (required for tax treaty)</li> <li>- Foreign National Information Form (FNIF)</li> <li>- Compliance Statement Form signed by International Education</li> <li>- Employee / Independent Contractor Form signed by HR</li> <li>- Itemized receipts required for travel reimbursement or it will be disallowed</li> </ul> | <p>9/5/6 Rule: No more than 9 days in one location; payment from 5 locations; in 6 months.</p> <p>- 9/5/6 Rule Followed: an honorarium payment is allowed</p> <p>- 9/5/6 Rule Exceeded: an honorarium is disallowed.</p> | <p>- 9/5/6 Rule Followed: travel reimbursement w/o taxation only if there is an established business connection with UR.</p> <p>- 9/5/6 Rule Exceeded: travel reimbursement disallowed unless considered a travel grant and is taxable.</p> | <p>- Honoraria / IPS Compensation taxed at 30% (without a tax treaty)</p> <p>- Travel grant is taxed at 30% (without a tax treaty)</p> |

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| CANADIAN | Visitors from Canada may enter the US without a visa | <ul style="list-style-type: none"> <li>- Passport</li> <li>- Visa (if available)</li> <li>- I-94 card (front and back)</li> <li>*** <i>REQUIRED for payment of services or reimbursement of travel (Must purchase at the Border from US Customs for \$6.00)</i></li> <li>- Social Security Card or ITIN (required for tax treaty)</li> <li>- Foreign National Information Form (FNIF)</li> <li>- Compliance Statement Form signed by International Education</li> <li>- Employee / Independent Contractor Form signed by HR</li> <li>- Itemized receipts required for travel reimbursement or it will be disallowed</li> </ul>               | <ul style="list-style-type: none"> <li>- For honorarium payments, Canadians must have a B-1/B-2 visa and an I-94 card.</li> <li>- Regulations on payment follow the B-1/B-2 guidelines, above.</li> </ul>   | <ul style="list-style-type: none"> <li>- For travel reimbursements, Canadians must have a B-1/B-2 visa and an I-94 card.</li> <li>- Regulations on payment follow the B-1/B-2 guidelines, above.</li> </ul>   | <ul style="list-style-type: none"> <li>- IPS Compensation taxed at 30% (without a tax treaty)</li> <li>- Travel grant is taxed at 30% (without a tax treaty)</li> </ul> |
| F-1      | Academic Student                                     | <ul style="list-style-type: none"> <li>- Passport ID page (copy)</li> <li>- Visa (copy)</li> <li>- I-94 card (copy front and back)</li> <li>- EAD (employment authorization document confirms OPT status)</li> <li>- Social Security Card or ITIN (required for tax treaty)</li> <li>- Foreign National Information Form (FNIF)</li> <li>- Compliance Statement Form signed by International Education</li> <li>- Employee / Independent Contractor Form signed by HR</li> <li>- UR invitation letter</li> <li>- DSO authorization letter</li> <li>- Itemized receipts required for travel reimbursement or it will be disallowed</li> </ul> | <ul style="list-style-type: none"> <li>- IPS Compensation is only allowed if the F-1 is in OPT status (optional practical training) which might be used for self employment if it is related to the field of study.</li> <li>- Unpaid services are disallowed.</li> </ul> | <ul style="list-style-type: none"> <li>- Business connection with UR must be established for travel to be reimbursed w/o taxation. An F-1 could present a paper at a conference and it would not be taxable.</li> <li>- Travel reimbursement related to education (ie research collaboration) is allowable, but taxable.</li> </ul> | <ul style="list-style-type: none"> <li>- IPS Compensation taxed at 30% (without a tax treaty)</li> <li>- Travel grant is taxed at 14% (without a tax treaty)</li> </ul> |

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| H-1B | Temp. Professional Worker in a Specialty Occupation | <ul style="list-style-type: none"> <li>- Passport ID page (copy)</li> <li>- Visa (copy)</li> <li>- I-94 card (copy front and back)</li> <li>- Social Security Card or ITIN (required for tax treaty)</li> <li>- Foreign National Information Form (FNIF)</li> <li>- Compliance Statement Form signed by International Education</li> <li>- Employee / Independent Contractor Form signed by HR</li> <li>- UR invitation letter (“guest”)</li> <li>- International Scholar Advisor permission letter authorizing payment for “collaborative” speaking engagement as part of individual’s H-1B program</li> <li>- Itemized receipts required for travel reimbursement or it will be disallowed</li> </ul> | <ul style="list-style-type: none"> <li>- Payment will be to home institution employer, not directly to the individual. (This keeps H-1B from being classified as an independent contractor)</li> <li>- Home institution will disburse the payment and take taxes as appropriate.</li> </ul>                                      | <ul style="list-style-type: none"> <li>- Travel for research collaboration between the 2 universities is fully acceptable and reimbursable.</li> <li>- With letter from International Scholar Advisor and original receipts, no taxes taken on travel.</li> <li>- Home institution will disburse the travel reimbursement.</li> </ul> | <ul style="list-style-type: none"> <li>- IPS Compensation taxed at 30% (without a tax treaty.) Taxes taken by home institution.</li> <li>- Travel grant is taxed at 30% (without a tax treaty)</li> </ul> |
| J-1  | Exchange Visitor                                    | <ul style="list-style-type: none"> <li>- Passport ID page (copy)</li> <li>- Visa (copy)</li> <li>- I-94 card (copy front and back)</li> <li>- Social Security Card or ITIN (required for tax treaty)</li> <li>- Foreign National Information Form (FNIF)</li> <li>- Compliance Statement Form signed by International Education</li> <li>- Employee / Independent Contractor Form signed by HR</li> <li>- UR invitation letter</li> <li>- Resp. Officer (RO) &amp; dept. permission letter auth. payment</li> <li>- Itemized receipts required for travel reimbursement or it will be disallowed</li> </ul>   | <ul style="list-style-type: none"> <li>- UR must substantiate the activity in writing listing subject matter, date of activity, and nature and amount of payment</li> <li>- Home institution must authorize in writing that hon. is allowable, related to J-1 program objectives &amp; incidental to primary program.</li> </ul> | <ul style="list-style-type: none"> <li>- Business connection with UR must be established for travel to be reimbursed w/out taxation</li> <li>- Activity being reimbursed must be for studying, training or research.</li> </ul>   | <ul style="list-style-type: none"> <li>- IPS Compensation taxed at 30% (without a tax treaty)</li> <li>- Travel grant is taxed at 14% (without a tax treaty)</li> </ul>                                   |

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|------|---|--|--|---|--|
| VW-B | <p>Visa Waiver Business</p>   | <ul style="list-style-type: none"> <li>- Passport ID page (copy)</li> <li>- I-94 card (copy front and back)</li> <li>*** <i>REQUIRED for payment of services or reimbursement of travel</i></li> <li>- Social Security Card or ITIN (required for tax treaty)</li> <li>- Foreign National Information Form (FNIF)</li> <li>- Compliance Statement Form signed by International Education</li> <li>- Employee / Independent Contractor Form signed by HR</li> <li>- Itemized receipts required for travel reimbursement or it will be disallowed</li> </ul> | <p>9/5/6 Rule: No more than 9 days in one location; payment from 5 locations; in 6 months.</p> <p>- 9/5/6 Rule Followed: an honorarium payment is allowed</p> <p>- 9/5/6 Rule Exceeded: an honorarium is disallowed.</p> | <p>- 9/5/6 Rule Followed: travel reimbursement w/o taxation.</p> <p>- 9/5/6 Rule Exceeded: travel reimbursement must be taxed unless a business connection with UR has been established.</p>  | <p>- Honoraria / IPS Compensation taxed at 30% (without a tax treaty)</p> <p>- Travel grant is taxed at 30% (without a tax treaty)</p> |
| VW-T | <p>Visa Waiver Tourist</p> <p>NOTE: Visa type is not recommended for travel that will be compensated or reimbursed.</p> | <ul style="list-style-type: none"> <li>- Passport ID page (copy)</li> <li>- I-94 card (copy front and back)</li> <li>*** <i>REQUIRED for payment of services or reimbursement of travel</i></li> <li>- Social Security Card or ITIN (required for tax treaty)</li> <li>- Foreign National Information Form (FNIF)</li> <li>- Compliance Statement Form signed by International Education</li> <li>- Employee / Independent Contractor Form signed by HR</li> <li>- Itemized receipts required for travel reimbursement or it will be disallowed</li> </ul> | <p>9/5/6 Rule: No more than 9 days in one location; payment from 5 locations; in 6 months.</p> <p>- 9/5/6 Rule Followed: an honorarium payment is allowed</p> <p>- 9/5/6 Rule Exceeded: an honorarium is disallowed.</p> | <p>- 9/5/6 Rule Followed: travel reimbursement w/o taxation only if there is an established business connection with UR.</p> <p>- 9/5/6 Rule Exceeded: travel reimbursement disallowed unless considered a travel grant and is taxable.</p> | <p>- Honoraria / IPS Compensation taxed at 30% (without a tax treaty)</p> <p>- Travel grant is taxed at 30% (without a tax treaty)</p> |