

## PAYMENTS THAT CAN BE ISSUED TO FOREIGN NATIONALS BY VISA TYPE

VISA CLASSIFICATION	DEFINITION OF VISA	U.S. EMPLOYED	INDEPENDENT CONTRACTOR	HONORARIUM	SCHOLARSHIP & FELLOWSHIP	PRIZES / AWARDS	TRAVEL REIMBURSEMENT
<b>B-1</b>	Visitor for Business	NO	NO	YES with restrictions <sup>1</sup>	NO	YES with restrictions <sup>2</sup>	YES
<b>Visa Waiver Business</b>	Visa Waiver for Business (VWB)	NO	NO	YES with restrictions <sup>1</sup>	NO	YES with restrictions <sup>2</sup>	YES with restrictions <sup>1</sup>
<b>B-2</b>	Visitor for Tourism	NO	NO	YES with restrictions <sup>1</sup>	NO	YES with restrictions <sup>2</sup>	YES with restrictions <sup>1</sup>
<b>Visa Waiver Tourism</b>	Visa Waiver for Tourism (VWT)	NO	NO	YES with restrictions <sup>1</sup>	NO	YES with restrictions <sup>2</sup>	YES with restrictions <sup>1</sup>
<b>F-1 (Sponsored)</b>	Student	YES – restrictions off-campus	NO	YES with restrictions <sup>3</sup>	YES	YES	YES
<b>F-1 (Not-sponsored)</b>	Student	YES – with restrictions <sup>4</sup>	NO	YES with restrictions <sup>4</sup>	YES	YES	YES
<b>H1-B, O-1 &amp; E-3 (Sponsored)</b>	Temporary Worker in Specialty Occupation	YES, only at sponsoring institution	NO	YES with restrictions <sup>5</sup>	NO	YES	YES
<b>H1-B, O-1 &amp; E-3 (Not-Sponsored)</b>	Temporary Worker in Specialty Occupation	NO	NO	NO	NO	NO	YES

- 1 RESTRICTIONS: Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period; the Honorarium Rule (aka “9/5/6” Rule). Individuals on a B-2 or VWT should only be invited to participate in an academic activity if they are already in the U.S. Anyone currently outside of the U.S. who is invited to the YOUR should be advised to obtain B-1 or VWB status.
- 2 RESTRICTIONS: Payment automatically subject to 30% U.S. federal tax withholding.
- 3 RESTRICTIONS: Requires written authorization from the University’s Office or Unit that support international students and scholars.
- 4 RESTRICTIONS: Requires written authorization from the international student and scholar office at the sponsoring university.
- 5 RESTRICTIONS: The payment is allowable if it is for work relevant to primary position at the University.

Primary source: *International Projects Start-Up Guide*, University of Washington, 2016. Accessed online at <http://finance.uw.edu/globalsupport/home>

**PAYMENTS THAT CAN BE ISSUED TO FOREIGN NATIONALS BY VISA TYPE, CONTINUED**

VISA CLASSIFICATION	DEFINITION OF VISA	U.S. EMPLOYED	INDEPENDENT CONTRACTOR	HONORARIUM	SCHOLARSHIP & FELLOWSHIP	PRIZES / AWARDS	TRAVEL REIMBURSEMENT
<b>J-1 Scholar (Sponsored)</b>	Exchange Visitor (Scholar)	YES	YES with restrictions <sup>3</sup>	YES with restrictions <sup>3</sup>	NO	YES	YES
<b>J-1 Scholar (Not-Sponsored)</b>	Exchange Visitor (Scholar)	YES with restrictions <sup>3,4</sup>	YES with restrictions <sup>4</sup>	YES with restrictions <sup>4</sup>	NO	YES	YES
<b>J-1 Student (Sponsored)</b>	Exchange Visitor (Student)	YES	NO	YES with restrictions <sup>3</sup>	YES	YES	YES
<b>J-1 Student (Not-Sponsored)</b>	Exchange Visitor (Student)	YES with restrictions <sup>4</sup>	NO	YES with restrictions <sup>4</sup>	YES with restrictions <sup>4</sup>	YES with restrictions <sup>4</sup>	YES
<b>TN (Sponsored)</b>	Trade NAFTA (for Canada & Mexico)	YES, only at UW	NO	YES with restrictions <sup>5</sup>	NO	YES	YES
<b>TN (Not-Sponsored)</b>	Trade NAFTA (for Canada & Mexico)	NO	NO	NO	NO	NO	YES

- 1 RESTRICTIONS: Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period; the Honorarium Rule (aka "9/5/6" Rule). Individuals on a B-2 or VWT should only be invited to participate in an academic activity if they are already in the U.S. Anyone currently outside of the U.S. who is invited to the University should be advised to obtain B-1 or VWB status.
- 2 RESTRICTIONS: Payment automatically subject to 30% U.S. federal tax withholding.
- 3 RESTRICTIONS: Requires written authorization from the University's Office or Unit that support international students and scholars.
- 4 RESTRICTIONS: Requires written authorization from the international student and scholar office at the sponsoring university.
- 5 RESTRICTIONS: The payment is allowable if it is for work relevant to primary position at the University.

Primary source: *International Projects Start-Up Guide*, University of Washington, 2016. Accessed online at <http://finance.uw.edu/globalsupport/home>

DOCUMENTS THAT MAY BE NEEDED FOR PAYMENTS TO FOREIGN NATIONALS

FORM #	DOCUMENT #	PURPOSE
US/IRS		
<u>515</u>	Withholding of Tax on Nonresident Aliens and Foreign Entities	
<u>8233</u>	Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual	
<u>W-4</u>	Employee's Withholding Allowance Certificate	
<u>W-8BEN</u>	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding	Used to claim an exemption from federal withholding tax due to a tax treaty.
<u>W-8EXP</u>	Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting	
<u>USCIS Form I-9</u>	Employment Eligibility Verification	

Primary source: *International Projects Start-Up Guide*, University of Washington, 2016. Accessed online at <http://finance.uw.edu/globalsupport/home>