

## International Payment Guide

Purpose: The purpose of this chart is to establish a guide for making payments to International Visitors who are neither citizens nor permanent residents (i.e. green card holders) of the United States

Visa Status	Primary Purpose	Employment Eligibility	Sponsoring Institution	Payment for Honoraria Restrictions May Apply See Footnotes	Substantiated Expense Reimbursement	Scholarship or Fellowship	Payroll	Federal Tax Reporting
A1	Diplomat or International Government Official	Employer Specific		No	Yes	Yes (e)	No	1042S
A2	Dependents of A1	Only with EAD		No	No	Yes (e)	Yes	W2/1042S
B1	Visitor/Business	Not Eligible		Yes (a)(b)	Yes (a)(b)	No	No	1042S
B2	Visitor/Pleasure	Not Eligible		Yes (c)	Yes (c)	No	No	1042S
E1-E2	Treaty Traders/Investors	Employer Specific		No	No	Yes (e)	No	1042S
E	Spouse of E	Only with EAD		No	No	Yes (e)	Yes	W2/1042S
E	Dependents of E	Not Eligible		No	No	Yes (e)	No	1042S
E3	Australia Specialty	Employer Specific	UCONN	No	Yes	Yes (e)	Yes	W2/1042S
	Australia Specialty	Employer Specific	Non UCONN	No	Yes	Yes (e)	No	1042S
F1	Student	On Campus Only	UCONN	No	Yes	Yes	Yes	W2/1042S
F1	Student	Employer Specific	Non UCONN	Yes (d)	Yes	Yes (d)	No	1042S
F1	Student/OPT	Employer Specific		Yes (d)	Yes (d)	Yes (e)	Yes (d)	W2/1042S
F2	Dependent of F1	Not Eligible		No	No	Yes (e)	No	1042S
G1-G4	Representative of Intl Organization	Not Eligible		No	Yes	Yes (e)	No	1042S
G	Spouse	Only with EAD		No	No	Yes (e)	Yes	W2/1042S
G	Dependents	Not Eligible		No	No	Yes (e)	No	1042S
H1	Temporary Worker	Employer Specific	UCONN	No	Yes	Yes (e)	Yes	W2/1042S
H1	Temporary Worker	Not Eligible	Non UCONN	No	Yes	Yes (e)	No	1042S

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H4	Dependent of H1	Not Eligible		No	No	Yes (e)	No	1042S
I	Information Media Representative	Not Eligible		No	No	Yes (e)	No	1042S
J1	Student	On Campus Only	UCONN	No	Yes	Yes	Yes	W2/1042S

J1	Student	Employer Specific	Non UCONN	No	Yes	Yes (e)	No	1042S
J1	Professor/Researcher	Employer Specific	UCONN	No	Yes	Yes	Yes	W2/1042S
J1	Professor/Researcher	Employer Specific	Non UCONN	Yes (d)	Yes	Yes (e)	No	1042S
J2	Dependent of J1	Only with EAD		No	Yes	Yes (e)	Yes	W2/1042S
K1-K4	Fiancée and Dependent of US Citizen	Only with EAD		No	Yes	Yes	Yes	W2/1042S
L1	Intra-Company Transferees	Employer Specific		No	No	Yes (e)	No	1042S
L2	Spouse	Only with EAD		No	No	Yes (e)	Yes	W2/1042S
L2	Dependent	Not Eligible		No	No	Yes (e)	No	1042S
M1	Non Academic Students	Only With EAD		No	Yes	Yes (e)	Yes	W2/1042S
M2	Dependent of M1	Not Eligible		No	No	Yes (e)	No	1042S
O1	Extraordinary Ability	Employer Specific	UCONN	No	Yes	Yes (e)	Yes	W2/1042S
O1	Extraordinary Ability	Not Eligible	Non UCONN	No	Yes	Yes (e)	No	1042S
O2	Assistants of O1	Employer Specific		No	Yes	Yes (e)	No	1042S
O3	Dependents of O1	Not Eligible		No	No	Yes (e)	No	1042S

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P1-P3	Athlete/Entertainer	Employer Specific	UCONN	Yes	Yes	Yes (e)	No	1042S
P1-P3	Athlete/Entertainer		Non UCONN	No	No	Yes (e)	No	1042S
P4	Dependents of P	Not Eligible		No	No	Yes (e)	No	1042S
Q	Cultural Exchange Visitor	Employer Specific		No	No	Yes (e)	No	1042S
R1	Religious Worker	Employer Specific		No	No	Yes (e)	No	1042S
R2	Dependents	No Eligible		No	No	Yes (e)	No	1042S
TN1	Treaty NAFTA Canada	Employer Specific	UCONN	No	Yes	Yes	Yes	W2/1042S
TN2	Treaty NAFTA Mexico	Employer Specific	UCONN	No	Yes	Yes	Yes	W2/1042S
TN1TN2	Treaty NAFTA	Employer Specific	Non UCONN	No	Yes	Yes (e)	No	1042S
TD	Treaty NAFTA Dependents	Not Eligible		No	No	Yes (e)	No	1042S

**Footnotes:**

- (a) Visitors entering the U.S. under visa classification B1/WB (visitor for business) according to ACWIA (American Competitiveness and Workforce Improvement Act) ruling may accept honoraria plus substantiated expenses for usual academic activity or activities lasting not longer than 9 days at any single institution and has not accepted such payment from more than 5 institutions in the previous 6 month period.
- (b) Visitors entering the U.S. under visa classification B1/BW who are NOT receiving honoraria have no limit on the number of days they can accept reimbursement for substantiated expenses.

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WB	Visa Waiver Business	Not Eligible		Yes (a)(b)	Yes(a)(b)	No	No	1042S
WT	Visa Waiver Tourist	Not Eligible		Yes (c)	Yes (c)	No	No	1042S
I-551 Stamp	Pending Permanent Residency			Yes	Yes	Yes	Yes	W2/ 1099
Green Card	Permanent Resident	Eligible		Yes	Yes	Yes	Yes	W2/1099

(c) Visitors entering the U.S. under visa classification B2/WT can only accept honoraria plus substantiated expenses for usual academic activity or activities lasting not longer than 9 days at any single institution and only 5 institutions in the previous six months.

(d) Visitors being sponsored by institutions other than the University of Connecticut must have the written permission to receive any remuneration other than substantiated expenses from their sponsoring institutions.

(e) Scholarship and Fellowship for visa classifications **other than** F, J, M or Q, are not taxable if they cover qualified expenses (mandatory tuition and fees), anything more will be taxed at a rate of 30%. Only students with the visa classification of F, J, M, or Q get a reduced rate of 14% or if they come from a country that offers a treaty benefit, the rate is reduced further to 0%.

(f) EAD is an Employment Authorization Document

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