

Visa Type - Tax Status Matrix

Visa Type	Immigration Status	Permissible Income	Federal and State Tax Status	Fed/State Withholding (no treaty)	FICA Tax Status
B-1	Visitor for Business	Honoraria, Travel Expense Reimbursement *9/5/6 rule applies	Honorarium is taxable or Treaty exempt	30% federal	Exempt
B-1/B-2	Visitor for Business	Honoraria, Travel Exp. (If B-1 option is utilized) *9/5/6 rule applies	Honorarium is taxable or Treaty exempt	30% federal	Exempt
B-2	Visitor for Pleasure	Honorarium, if already in the U.S.	Taxable	30% federal	Exempt
F-1	Student	Hourly student wages; Grad asst.; Teaching asst.; Salaried student; Travel, Stipend Scholar/Fellowship	Taxable or Treaty exempt	Wages/Stipend: tax tables. Scholarship/Travel/Fellow: 14%	Exempt first five calendar years
F-2	F-1 Spouse	None	N/A	N/A	N/A
H-1B	Aliens in Specialty Occupations	<u>Employee wages</u> ; Travel *No independent compensation allowed	Taxable or Treaty exempt	Tax Tables	Taxable
H-4	H-1 Spouse or Dependent	None	N/A	N/A	N/A
J-1	Student	Hourly Student; Grad Asst.; Research Asst.; Teaching Asst.; Travel Reimbursement; Scholar/Fellowship	Taxable or Treaty exempt	Wages/Stipend: tax tables. Scholarship/Travel/Fellow: 14%	Exempt first five calendar years
J-1	Teacher or Researcher Short-term Scholar	Teaching; Research; Honoraria with letter from Visa Sponsor; Travel	Taxable or Treaty exempt	Tax Tables (graduated withholding rates)	Exempt first two calendar years
J-2	J-1 Spouse	Employment with EAD card	Taxable	Tax Tables	Taxable
TN	Certain Mexican and Canadian Professionals	Temp employment; Travel	Taxable	Tax Tables	Taxable
WB	Business Visa Waiver	See B-1 above *9/5/6 rule applies	Honorarium is taxable or Treaty exempt	30% Federal 4% State	Exempt
WT	Tourist Visa Waiver	Honorarium, if already visiting in the U.S. (no travel) *9/5/6 rule applies	Taxable	30% Federal 4% State \$1,500 or more	Exempt

*9/5/6 Rule: allows visitor to be paid honorarium or travel expenses if on campus 9 days or less and has done no more than 5 academic/cultural exchanges in the last 6 months