

**PAYMENTS TO NONRESIDENT ALIENS MATRIX**

CATEGORIES	VISA STATUS	VISA TYPE/PURPOSE	EMPLOYMENT ELIGIBILITY	PAYMENT AS AN INDEPENDENT CONTRACTOR	HONORARIUM	PERFORMANCE	EXPENSE/TRAVEL REIMBURSEMENTS (QUALIFIED PLAN)	PRIZE OR AWARD	SCHOLARSHIP
<b>Non-Employees/ Guests</b>	A-1	Diplomat or International Government Official	No	No	No	No	Yes	No	No
	A-2	Dependent of Diplomat	No	No	No	No	Yes	No	No
	B-1	Visitor/Business	No	No	Yes (1)	No	Yes (2)	Yes (3)	No
	B-2	Visitor/Pleasure	No	No	Yes (1)	No	Yes (1)	Yes (3)	No
	E-3	Temporary Worker in a Specialty Occupation	No (4)	No	No	No	Yes	No	No
	G-1/G-4	Representative of International Organization	No	No	No	No	Yes	No	No
	H-1B	Temporary Worker	No (4)	No	No	No	Yes	No	No
	H-4	Spouse of H-1B	No	No	No	No	Yes	No	No
	O-1	Extraordinary Ability	No (4)	No	No	Yes	Yes	No	No
	O-3	Spouse of O-1	No	No	No	Yes	Yes	No	No
	P-1	Athlete/Entertainer Group	No	No	No	Yes	Yes	No	No
	P-2	Athlete/Entertainer Under Reciprocal Exchange Program	No	No	No	Yes	Yes	No	No
	P-3	Culturally Unique Entertainers	No	No	No	Yes	Yes	No	No
	TD	Spouse of TN	No	No	No	No	Yes	No	No
	TN	Trade NAFTA	No	No	No	No	Yes	No (4)	No
	WB	Visa Waiver for Business	No	No	Yes (1)	No	Yes (1)	Yes (3)	No
WT	Visa Waiver for Tourist	No	No	Yes (1)	No	Yes (1)	Yes (3)	No	
<b>WMU Employees/ Sponsored by WMU</b>	H-1B	Temporary Worker	Yes	No	No	No	Yes	No	No
	O-1	Extraordinary Ability	Yes	No	No	No	Yes	No	No
	E-3	Temporary Worker in a Specialty Occupation	Yes	No	No	No	Yes	No	No
	TN	Trade NAFTA	Yes	No	Yes (5)	No	Yes	Yes	No
<b>Students and Scholars Sponsored by Non- WMU Institution</b>	F-1	Student	Yes (7)	No	Yes (7)	No	Yes	Yes	Yes
	F-1-OPT	Optional Practical Training	Yes (7)	Yes	Yes (7)	No	Yes	Yes	Yes
	F-1-CPT	Cirricular Practical Training	No	No	No	No	Yes	Yes	No
	F-2	Spouse of F-1	No	No	No	No	Yes	Yes	No
	J-1	Student	Yes (7)	No	Yes (7)	No	Yes	Yes (7)	Yes (7)
	J-2	Spouse of J-1	No	Yes (8)	Yes (8)	No	Yes	Yes	No
	J-1	Professor/Researcher	Yes (7)	Yes (7)	Yes (7)	No	Yes	Yes (7)	No
	J-1	Short-Term Scholar	Yes (7)	Yes (7)	Yes (7)	No	Yes	Yes (7)	No
<b>Students and Scholars Sponsored by WMU</b>	F-1	Student	On-Campus: Yes Off Campus: Yes (6)	No	Yes (6)	No	Yes	Yes	Yes
	J-1	Student	Yes	No	Yes (6)	No	Yes	Yes	Yes
	J-1	Professor/Researcher	Yes	Yes (6)	Yes (6)	No	Yes	Yes	Yes
	J-1	Short-Term Scholar	Yes	Yes (6)	Yes (6)	No	Yes	Yes	Yes

**Notes:**

- (1) Subject to the requirements of the 9/5/6 rule, foreign nationals in B-1, B-2, VWB, and VWT status may accept an honorarium and/or reimbursement of travel expenses for "usual academic activity or activities" if spending 9 days or less at WMU and if the individual has accepted such payment from no more than 5 educational or research institutions (including WMU) in the previous 6-month period
- (2) If reimbursement is in conjunction with a payment of fee for service, the conditions of (1) apply. If only expenses are paid, the conditions of (1) do not apply.
- (3) Subject to automatic 30% withholding (as there are no tax treaty provisions excluding these payments from income tax)
- (4) Does not apply to visaholders sponsored/employed by WMU
- (5) Only if for work relevant to primary position at WMU
- (6) Requires written authorization from WMU IAS office
- (7) Requires written authorization from IAS Office at sponsoring institution
- (8) With appropriate work authorization from USCIS