

**Payments to Nonresident Aliens for Independent Personal Services VISA TYPES**

**Procedure 6.c.06**

VISA	Description	Explanation	Documents Required
B-1	Business Visitor. Eligible to receive honoraria and reimbursement for travel expenses.	A nonimmigrant may enter the U.S. in B-1 status in order to engage in a "usual academic activity" for a period not lasting longer than nine (9) days at any single institution, and may be paid a for independent personal services as well as associated incidental expenses. In order to enter the U.S. under this provision, the visa holder may not accept honoraria from more than five (5) institutions or organizations within a six (6) month period. This is referred to as the "9-5-6 Rule".	<ul style="list-style-type: none"> <li>·Copy of the I-94 (both sides)*</li> <li>·Copy of Visa</li> <li>·Form 8233 if claiming tax treaty</li> <li>·KUMCRI Nonresident Alien Summary</li> <li>·KUMCRI Contractual Services Form</li> </ul>
B-2*	Visitors for pleasure. Eligible to receive honoraria and reimbursement for travel expenses <i>if the visitor was already present in the U.S. at the time the service was requested.</i>	The individual on a B-2 visa must have already been present in the U.S. when services were requested; payment cannot be made to a speaker entering on a B-2 in order to perform services. Payments to an individual entering to provide services on a B-2 visa puts the individual's immigration status in jeopardy.	
F-1	Students	KUMCRI may only compensate F1 Students for participation as a Human Subject in a Clinical Research Trial. See "Procedures 6.b.06" for details.	<ul style="list-style-type: none"> <li>·Copy of I-94</li> <li>·Copy of Visa</li> <li>·KUMCRI Nonresident Alien Summary Report</li> </ul>
F-2	Dependents of F-1	<b>CANNOT PAY</b>	
H-1A	Nurses. Authorized to work for sponsoring agency only.	Compensation for independent personal services <b>cannot</b> be made to H visa holders. H visa holders are only allowed to receive compensation as employees through their sponsoring organization. If your guest is an H visa holder, your guest's sponsoring agency will be required to submit an invoice for the individual's services. KUMCRI Accounts Payable will then issue payment directly to the sponsoring organization. Payment to the sponsoring organization may not be subject to withholding depending on its tax status.	<p><b>Compensation for independent personal services cannot be made to H visa holders without permission.</b></p> <p>For Travel Reimbursements:</p> <ul style="list-style-type: none"> <li>·Copy of I-94</li> <li>·Copy of Form I-797A</li> <li>·Travel Expense Report</li> <li>·Original, itemized receipts</li> </ul>
H-1B	Professionals. Authorized to work for sponsoring agency only.		
H-4	Dependents of H-1	<b>CANNOT PAY</b>	

<b>J-1</b>	Students	KUMCRI may only compensate <b>J1 Students</b> for participation as a Human Subject in a Clinical Research Trial. See "Procedures 6.b.06" for details.	<ul style="list-style-type: none"> <li>·Copy of I-94(both sides)</li> <li>·Copy of DS-2019</li> <li>·KUMCRI Nonresident Alien Summary</li> </ul>
<b>J-1*</b>	Non-Students	<b>Non-Student J-visa</b> holders may receive payment for independent personal services or honorarium <i>with permission</i> .	<ul style="list-style-type: none"> <li>·Copy of I-94(both sides)</li> <li>·Copy of DS-2019</li> <li>·Written authorization from the organization that prepared the DS-2019, if applicable*</li> <li>·KUMCRI Contractual Services Form</li> <li>·KUMCRI Nonresident Alien Summary</li> <li>·Form 8233 if claiming a tax treaty</li> </ul>
<b>J-2</b>	Dependents of J-1 visa holders	J-2 may receive compensation without restrictions if the J-2 is in possession of an E.A.D. (Employment Authorization Document) card. Although the RI does not reimburse for an employer-employee relationship, a J-2 must be authorized to work in order to receive non-employee compensation.	<ul style="list-style-type: none"> <li>·Copy of I-94(both sides)</li> <li>·Copy of DS-2019</li> <li>·KUMCRI Contractual Services Form</li> <li>·KUMC Nonresident Alien Summary</li> <li>·Form 8233 if claiming a tax treaty</li> </ul>

\*Although non-student J-1 visa holders sponsored by other institutions may receive compensation for brief services performed at KUMC, the individual must have written approval from the sponsoring organization to do so. *This protects the J-1 visa holder's immigration status*. Failure to obtain the appropriate authorization from the sponsoring organization *before* payment is made may be considered by the federal government to be a violation of the individual's visa status. If this occurs, the individual will lose that visa status, the rights associated with it, and asked to leave the United States.

VISA	Description	Explanation	Documents Required
<b>O-1</b>	Individual of extraordinary ability in the sciences, education, business, athletics or the arts. Work authorized for sponsoring agency only.	O-1 Visa holders are employer-specific. If the O-1 is sponsored by another institution, treat as H-1B.	Compensation for independent personal services <b>cannot</b> be made to O visa holders sponsored by another institution without permission.

\*Contact Sponsored Programs Administration, spa@kumc.edu, if you have a guest arriving to the U.S. to provide independent personal services on an O-1 Visa.

WAIVER			
<b>WB</b>	Visitors for business on a Visa Waiver	A visa waiver entrant may undertake any activity that is appropriate on a B visa and be treated for tax purposes the same as a B visa holder.	<ul style="list-style-type: none"> <li>·Copy of I-94W</li> <li>·Form 8233 if claiming a tax treaty</li> </ul>
<b>WT</b>	Visitors for pleasure on a Visa Waiver		<ul style="list-style-type: none"> <li>·KUMCRI Nonresident Alien Summary</li> <li>·KUMCRI Contractual Services Form</li> </ul>

## **CANADIAN CITIZENS**

**Although Canadians are allowed to enter the United States without a visa, compensating Canadians for Independent Personal Services while in the United States falls under the same guidelines as reimbursing any nonresident alien. If a Canadian citizen cannot produce an I-94, the individual is presumed to be present in the United States under "B" status. A copy of a photo ID is required. Tax Treaty: Article VII**

**\* The I-94 is required for payment for services performed in the U.S. Without the I-94, the visitor will not be eligible for payment because they can't document their immigration status. The I-94 is collected upon departure from the U.S., so collecting this information after your guest leaves is impossible.**

**U.S. Department of State Visa Types, [http://travel.state.gov/visa/temp/types/types\\_1286.html](http://travel.state.gov/visa/temp/types/types_1286.html)**

**You may also contact the KUMC Office of International Programs for assistance with immigration and visa questions: <http://www.kumc.edu/international/> or 913-588-1480**