

Payments to Nonresident Aliens Matrix

| VISA CLASSIFICATION | DEFINITION OF VISA | IU EMPLOYMENT | INDEPENDENT CONTRACTOR | HONORARIUM | SCHOLARSHIP & FELLOWSHIP | INDIANA UNIVERSITY PRIZE OR AWARD | TRAVEL REIMBURSEMENT |
|--|--|--|--|--|--|--|--|
| B-1 | Visitor for Business | NO | NO | YES WITH RESTRICTIONS¹ | NO | YES WITH RESTRICTIONS² | YES WITH RESTRICTIONS¹ |
| Visa Waiver - Business Purpose | Visa Waiver for Business (VWB) | NO | NO | YES WITH RESTRICTIONS¹ | NO | YES WITH RESTRICTIONS² | YES WITH RESTRICTIONS¹ |
| B-2 | Visitor for Tourism | NO | NO | YES WITH RESTRICTIONS¹ | NO | YES WITH RESTRICTIONS² | YES WITH RESTRICTIONS¹ |
| Visa Waiver Tourism | Visa Waiver for Tourism (VWT) | NO | NO | YES WITH RESTRICTIONS¹ | NO | YES WITH RESTRICTIONS² | YES WITH RESTRICTIONS¹ |
| F-1 <i>Sponsored by IU</i> | Student | YES RESTRICTIONS OFF-CAMPUS³ | NO | YES WITH RESTRICTIONS³ | YES | YES | YES |
| F-1 <i>Non -IU</i> | Student | YES WITH RESTRICTIONS⁴ | NO | YES WITH RESTRICTIONS⁴ | YES | YES | YES |
| H1-B, O-1 & E-3 <i>Sponsored by IU</i> | Temporary Worker in Specialty Occupation | YES, ONLY AT IU | NO | YES WITH RESTRICTIONS⁵ | NO | YES | YES |
| H1-B, O-1 & E-3 <i>Non -IU</i> | Temporary Worker in Specialty Occupation | NO | NO | NO | NO | NO | YES |
| J-1 Scholar <i>Sponsored by IU</i> | Exchange Visitor (Scholar) | YES | YES WITH RESTRICTIONS³ | YES WITH RESTRICTIONS³ | YES WITH RESTRICTIONS⁶ | YES | YES |
| J-1 Scholar <i>Non-IU</i> | Exchange Visitor (Scholar) | YES WITH RESTRICTIONS^{3,4} | YES WITH RESTRICTIONS⁴ | YES WITH RESTRICTIONS⁴ | YES WITH RESTRICTIONS⁶ | YES | YES |
| J-1 Student <i>Sponsored by IU</i> | Exchange Visitor (Student) | YES | NO | YES WITH RESTRICTIONS³ | YES | YES | YES |
| J-1 Student <i>Non-IU</i> | Exchange Visitor (Student) | YES WITH RESTRICTIONS⁴ | NO | YES WITH RESTRICTIONS⁴ | YES WITH RESTRICTIONS⁴ | YES WITH RESTRICTIONS⁴ | YES |
| TN <i>Sponsored by IU</i> | Trade NAFTA (for Canada & Mexico) | YES, ONLY AT IU | YES WITH RESTRICTIONS⁵ | YES WITH RESTRICTIONS⁵ | NO | YES | YES |
| TN <i>Non -IU</i> | Trade NAFTA (for Canada & Mexico) | NO | NO | NO | NO | NO | YES |

***** RESTRICTIONS *****

¹RESTRICTIONS: 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 US. Anyone currently outside of the US who is invited to the IU should be advised to obtain B-1 or VWB status.

²RESTRICTIONS: Payment automatically subject to 30% US federal tax withholding.

³RESTRICTIONS: Requires written authorization from the Office of International Services (BL) or Office of International Affairs (IN).

⁴RESTRICTIONS: Requires written authorization from International Students and Scholars Office at sponsoring university.

⁵RESTRICTIONS: The payment is allowable if it is for work relevant to primary position at IU. TN Visa type requires additional review for approval and may require additional documentation to establish relevance.

⁶RESTRICTIONS: J-1 scholars can receive non-student fellowship payments to support their own research activities. Non-IU sponsored scholars requires written authorization from the Office of International Services (BL) or Office of International Affairs (IN).

[The visa types listed on this chart are the most common visas. If you have a visitor on a visa that is not listed, please contact University Tax Services for additional information.](#)