

Employment and Payment Restrictions for selected visa types NOT sponsored by Towson University

Visa Type	Employment Authorized	Payment Permitted	Conditions	Documents Required	Tax Withholding*
A-1, A-2 Diplomatic Personnel	No. May only work for foreign government entity	Payment can be made only to the foreign government entity, not to the individual.		Passport, visa, I-94	30%
B-1, WB Visitor (or Visa Waiver Program Participant) for business B-2, WT Visitor for pleasure (Tourist)	No. Exception for higher education institutions for "usual academic activities" lasting not longer than 9 days.	Honorarium and associated incidental expenses (travel reimbursement or payment of travel expenses on behalf of visitor).	9/5/6 rule. Academic activity lasts 9 days or less. Visitor has not accepted honoraria from more than 5 institutions within previous 6-month period. Travel reimbursement follows rules of TU's accountable plan.	Passport, visa, I-94 or I-94W Honorarium compliance statement.	30% on honorarium unless exempt by tax treaty. No withholding on travel reimbursement.
F-1 student on OPT	Yes. Must be consistent with educational level and field of study.	Per contract or as employee for length of OPT.		Employment Authorization Document (EAD), passport, visa, I-94	S, 1, \$15.30 if employee; otherwise, 30% unless exempt by tax treaty.
H-1B1 Specialty occupation worker TN Professionals under NAFTA (for citizens of Canada and Mexico)	Yes but only for sponsoring institution. May visit campus as a representative of sponsoring institution to participate in an activity that has a general academic audience and furthers knowledge in the academic community.	Payment can be made only to the sponsoring institution, not to the individual. Payment for an accomplishment (e.g., a prize) is permitted	TN may work for multiple employers but must have TN for each.	H-1B: Passport, visa, I-797 Approval Notice (or I-94 with H-1B1 status, if obtained abroad). TN: Passport, visa, I-94; plus I-797 for TN-2 only. No EAD req'd.	No withholding on payment to sponsoring institution. 30% withholding on prizes. No treaty exemption possible.
J-1 Professor, Research Scholar, Short-term Scholar, Student (J-2 dependent <u>with EAD</u> may work for any employer.)	Yes but only for sponsoring institution. May give occasional talks or conduct similar activity at other institutions with written specific permission from sponsoring institution.	Honorarium and associated incidental expenses (travel reimbursement or payment of travel expenses on behalf of visitor).	Travel reimbursement follows rules of TU's accountable plan	Passport, visa, I-94. Authorization from sponsoring institution	30% on honorarium unless exempt by tax treaty. No withholding on travel reimbursement.
O-1 Person of Extraordinary Ability P-1 Internationally Recognized Athlete or entertainment Group; Also P-2 & P-3	Yes, but only for sponsoring employer or through sponsoring agency (as specified in petition).	Payment as specified in contract terms.	Towson University must be listed in the itinerary submitted with the Status Petition. Revisions to itinerary require a new Petition, which may take 3 weeks or more to be approved.	Passport, visa, I-797 Approval Notice, Visa Petition including itinerary.	30% unless exempt by tax treaty.

*Tax withholding rates are applicable only to those who are Nonresident Aliens for tax purposes.

Consult International Student and Scholar Office (x42421) or Nonresident Alien Tax Office (x42919) for further information.