

Summary of Allowable Payments to Foreign Nationals for Common Visa Types (NonPayroll-Related)

Visa Class	Description	Honoraria	Independent Contractors	Prizes/Awards	Travel Grants/Living Allowances	Substantiated Expense Reimbursements
B1	Temporary Visitor for Business	Y (Subject to 9/5/6 Rule)	N	Y	Y	Y
B2	Temporary Visitor for Tourism	Y (Subject to 9/5/6 Rule)	N	Y	N	Y (Subject to 9/5/6 Rule)
F-1	Student	Y (Program sponsor pre-approval required.)	Y (Program sponsor pre-approval required.)	Y	Y	Y (Associated activity cannot jeopardize F-1 visa status.)
F-1	EAD (Employment Authorization Document, I-766)	Y (If OPT: Must be part of practical training in their field)	Y (If OPT: Must be part of practical training in their field)	Y	Y	Y
J-1	Professor, Researcher, Scholar, Short-Term Scholar	Y (Program sponsor pre-approval required.)	Y (Program sponsor pre-approval required.)	Y	Y (Program sponsor pre-approval required.)	Y (Associated activity cannot violate the individual's exchange program.)
J-1	Student	Y (Program sponsor pre-approval required.)	Y (Program sponsor pre-approval required.)	Y	Y (Program sponsor pre-approval required fo non-Pitt students.)	Y (Associated activity cannot violate the individual's exchange program.)
O-1	Person of Extraordinary Ability	Y (only for pre-scheduled events for which the visa was granted)	Y (only for pre-scheduled events for which the visa was granted)	Y	N	Y
TN	NAFTA (North American Free Trade Agreement) Professional	N	Y (Under a prearranged service contract with a US company for work generated in the US)	Y	N	Y
WB	Temporary Visitor: Visa Waiver, Business	Y (Subject to 9/5/6 Rule)	N	Y	Y	Y
WT	Temporary Visitor: Visa Waiver, Pleasure	Y (Subject to 9/5/6 Rule)	N	Y	N	Y (Subject to 9/5/6 Rule)

References:

- US Citizenship and Immigration Services. "Working in the United States". (2103, September 11). <http://www.uscis.gov/working-united-states/working-us>
- US Department of State, "Foreign Affairs Manual Volume 9 - Visas"
- FAFSA - Association of International Educators. (April 2012). "Immigration Classifications and Legal Employment in the United States [Chart]"
- Major, Linda Dodd and Singer, Paula N., "Tax Analysts - When Immigration and Tax Coverage Converge" (March 26, 2012)
- Thomson Reuters (Windstar Users Website - IRS FAQs)