

Visa and Payment Chart for NC State University

Type of Visa Status	Appropriate Activities	Can Expenses Be Reimbursed?	Can NCSU Pay Person?	What Payroll Needs to Process Payment
B-1 Business Visitor or B-2 Visitor for Pleasure (sometimes classified as a "Visitor – No Pay")	Visitor or Guest Lecturer or Researcher if doing own research (not for NCSU benefit). Cannot be NCSU employee. No work authorization.	Eligible to receive reimbursement for travel expenses and per diem, but will be taxable to visitor.	Eligible to receive honorarium in limited circumstances; otherwise no payment.	Please contact the Foreign National Tax unit in HR to determine if visitor is eligible for honorarium before invitation is extended: foreignnationalextax@ncsu.edu
E-3 with NCSU, for Australians only	Work authorized professional employee, can only work at NCSU.	Work-related expenses can be reimbursed.	Yes, with E-3 approval notice or I-94 card.	Advise the employee to make an appointment with the Foreign National Tax unit in HR: foreignnationalextax@ncsu.edu
F-1 NCSU student	May be employed on-campus up to 20hrs/wk during classes, and full-time when school is not in session or during annual vacation.	Work-related expenses might be reimbursable if DSO (Designated School Official) authorizes them.	Yes, with Form I-20 but not as a flat rate payment.	Advise the student to make an appointment with the Foreign National Tax unit in HR: foreignnationalextax@ncsu.edu
F-1 NCSU student with scholarship or assistantship or fellowship	If Scholarships and Fellowships require no work, they can be received with Assistantships. If work is required to receive payment, it is an Assistantship. Assistantships with .5 FTE use up all 20hrs/wk of available work authorization when school is in session; can work more when school is on break/holiday.	Work-related expenses might be reimbursable if DSO authorizes them.	Yes, with Form I-20 explicitly endorsed by DSO but not as a flat rate payment.	Advise the student to make an appointment with the Foreign National Tax unit in HR: foreignnationalextax@ncsu.edu
F-1 NCSU student with Curricular Practical Training (CPT)	Work authorized <u>in field of study</u> . May be full-time or part-time.	Work-related expenses might be reimbursable if DSO authorizes them.	Yes, if student has CPT authorization on Form I-20	Advise the student to make an appointment with the Foreign National Tax unit in HR: foreignnationalextax@ncsu.edu
F-1 NCSU student with Optional Practical Training (OPT)	Work authorized only if student has OPT EAD card and student is working in field of study . May be full-time or part-time. Part-time OPT is at least 20 hrs/wk.	Work-related expenses might be reimbursable if DSO authorizes them.	Yes, if student has an OPT EAD card. (EAD means <u>E</u> mployment <u>A</u> uthorization <u>D</u> ocument).	Advise the student to make an appointment with the Foreign National Tax unit in HR: foreignnationalextax@ncsu.edu
F-1 student, not at NCSU	Work authorized only if student has CPT authorized by school to work at NCSU in field of study, or an OPT EAD card and student is working in field of study .	Work-related expenses might be reimbursable, if other school's DSO authorizes them.	Yes, if student has CPT authorization on Form I-20 to work at NCSU or an OPT EAD card.	Advise the student to make an appointment with the Foreign National Tax unit in HR: foreignnationalextax@ncsu.edu
H-1B with NCSU	Work authorized professional employee, can only work at NCSU.	Work-related expenses can be reimbursed.	Yes, with H-1B approval notice but must be on monthly payroll.	Advise the employee to make an appointment with the Foreign National Tax unit in HR: foreignnationalextax@ncsu.edu

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H-1B with another employer, but coming to work at NCSU	Work authorized professional employee at NCSU only after H-1B petition for NCSU is filed with immigration service, in limited circumstances. Otherwise, no work authorization.	Work-related expenses can be reimbursed, after H-1B petition with NCSU is filed with immigration service.	Yes – but only after NCSU has received USCIS receipt notice for filing our H-1B petition.	Advise the employee to make an appointment with the Foreign National Tax unit in HR: foreignnationaletax@ncsu.edu
H-4 (or E-3, J-2, L-2 or O-3) spouse with EAD card	Work authorized only with EAD card. Otherwise, no H-4, E-3, J-2, L-2 or O-3 spousal work authorization.	Work-related expenses can be reimbursed.	Yes, with EAD card.	Advise the employee to make an appointment with the Foreign National Tax unit in HR: foreignnationaletax@ncsu.edu
J-1 with NCSU	Work authorized exchange visitor (student, researcher, scholar, post-doc, etc.) at NCSU.	Work-related expenses can be reimbursed.	Yes, with Form DS-2019 but not as a flat rate payment in most cases.	Advise the employee to make an appointment with the Foreign National Tax unit in HR: foreignnationaletax@ncsu.edu
J-1 with another entity	No work authorization <u>unless</u> terms of other J-1 program (such as Fulbright) specifically authorize employment at NCSU in the form of a letter authorizing employment at NCSU and/or NCSU is listed as the work location on the DS-2019 form.	Eligible to receive reimbursement for travel expenses and per diem, in some circumstances.	Eligible to receive honorarium in limited circumstances; otherwise no payment unless other J-1 program authorizes employment at NCSU.	Permission from sponsoring agency for person to be at NCSU is required. Must contact the Foreign National Tax Program Manager to determine if visitor is eligible for honorarium <u>before</u> invitation is extended. All payments must be approved by Foreign National Tax Program Manager BEFORE payment process is started! michelle_anderson@ncsu.edu
O-1 with NCSU	Work authorized professional employee, can only work at NCSU.	Work-related expenses can be reimbursed.	Yes, with O-1 approval notice.	Advise the employee to make an appointment with the Foreign National Tax unit in HR: foreignnationaletax@ncsu.edu
TN with NCSU, for Canadian and Mexican citizens only	Work authorized professional employee, can only work at NCSU. If TN not sponsored by NCSU, cannot work for NCSU.	Work-related expenses can be reimbursed.	Yes, with TN I-94 card.	Advise the employee to make an appointment with the Foreign National Tax unit in HR: foreignnationaletax@ncsu.edu
WB or WT – Visa Waiver (sometimes classified as a “Visitor – No Pay”)	Visitor or Guest Lecturer or Researcher if doing own research (not for NCSU benefit). Cannot be NCSU employee. No work authorization.	Eligible to receive reimbursement for travel expenses and per diem, but will be taxable to visitor.	Eligible to receive honorarium in limited circumstances; otherwise no payment.	Please contact the Foreign National Tax unit in HR to determine if visitor is eligible for honorarium before invitation is extended: foreignnationaletax@ncsu.edu

More detailed information concerning payment of Foreign Nationals can be found at http://www.ncsu.edu/human_resources/payroll/Foreign_Nationals.php.

More detailed information concerning visa status can be found at http://www.ncsu.edu/human_resources/intemployment/ or <http://www.ncsu.edu/ois/>.