

Visa and Travel Reimbursement Payment Chart for NC State University

Visa Type	Tax Procedure	Tax Liability
NCSU F-1 Student	Should be considered as a Travel Grant. Only on rare occasions can travel fall under the accountable plan. No immigration restrictions.	14%
Visiting F-1 Student	Should be considered as a Travel Grant. Need a letter from host school giving the student permission to be on campus. No other immigration restrictions.	14%
NCSU J-1 Student	Should be considered as a Travel Grant. Only on rare occasions can travel fall under the accountable plan. No immigration restrictions.	14%
Visiting J-1 Student	Should be considered as a Travel Grant. Need a letter from host school giving the student permission to be on campus. No other immigration restrictions.	14%
NCSU J-1 Trainee	Should be considered as a Travel Grant. Only on rare occasions can travel fall under the accountable plan. No immigration restrictions.	14%
Visiting J-1 Trainee	Should be considered as a Travel Grant. Should require a letter from host school giving the student permission to be on campus. No other immigration restrictions.	14%
NCSU J-1 Researcher	A researcher is considered an employment position. Travel should fall under the accountable plan. No immigration restrictions.	0%
Visiting J-1 Researcher	Should require a letter from host school giving the visiting researcher permission to be on campus. A researcher is considered an employment position. Travel should fall under the accountable plan. If not then taxable at 30%. No other immigration restrictions.	0% or 30%
NCSU H-1B, TN or O	H-1B, TN and O are considered employment visas. Travel should fall under the accountable plan. No immigration restrictions.	0%
H-1B Transfer to NCSU	Work-related expenses can be reimbursed, after H petition with NCSU is filed with immigration service, in limited circumstances. H-1B is considered an employment visa. Travel should fall under the accountable plan.	0%
B-1/ B-2 /VWT /VWB	Immigration rules allow for reimbursement of travel expenses and per diem only. Taxable at 30%. (In unique situations, with approval by International Employment, some travel reimbursements may fall under the accountable plan.)	0% or 30%

More detailed information concerning payment processing for Foreign Nationals can be found at <http://www.fis.ncsu.edu/hr/payroll/fntax/>.

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