

Matrix for Payment Processing for Nonresident Aliens by Visa Type

Visa Type	What kinds of payments are allowable for this visa type?	Is this payment reportable?	Does the individual have a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN)?	Does the Individual come from a country with a Tax Treaty with an applicable treaty article?	What IRS Forms are required?	Is other documentation required?
B-1 Short Term Visitor for Business	Honorarium	Yes	Yes	Yes	• IRS Form 8233 Exemption From Withholding on Compensation for Independent (and certain Dependent) Personal Services of a Nonresident Alien Individual	• WH-1-Statement of Citizenship and Federal Tax Status • DISB-45-Certification of Academic Activity for Foreign Visitors • I-94-Immigration and Naturalization Service Departure Record
				No	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) Payment is subject to 30% withholding.	
			No	Yes or No	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) Payment is subject to 30% withholding.	
	Per Diem and Travel Reimbursements	Yes, If not substantiated with original receipts	Yes	Yes	• IRS Form 8233 Exemption From Withholding on Compensation for Independent (and certain Dependent) Personal Services of a Nonresident Alien Individual	• WH-1-Statement of Citizenship and Federal Tax Status • I-94-Immigration and Naturalization Service Departure Record
				No	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) Payment is subject to 30% withholding.	
			No	Yes or No	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) Payment is subject to 30% withholding.	
		No, if substantiated with original receipts	SSN or ITIN not required.	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)		

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B-2 Short Term Visitor for Pleasure (Tourist)	Honorarium	Yes	Yes	Yes	• <i>IRS Form 8233 Exemption From Withholding on Compensation for Independent (and certain Dependent) Personal Services of a Nonresident Alien Individual</i>	• <i>WH-1-Statement of Citizenship and Federal Tax Status</i> • <i>DISB-45-Certification of Academic Activity for Foreign Visitors</i> • <i>I-94-Immigration and Naturalization Service Departure Record</i>
				No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 30% withholding.	
			No	Yes or No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 30% withholding.	
	Per Diem and Travel Reimbursements	Yes, If not substantiated with original receipts	Yes	Yes	• <i>IRS Form 8233 Exemption From Withholding on Compensation for Independent (and certain Dependent) Personal Services of a Nonresident Alien Individual</i>	
				No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 30% withholding.	
			No	Yes or No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 30% withholding.	
		No, if substantiated with original receipts	SSN or ITIN not required.	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i>		

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F-1 Student (University of Hawaii must be the sponsoring institution.)	Scholarship, Fellowship, Traineeship, and Stipend Payments (Including travel payments)	Yes	Yes	Yes	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i>	• <i>WH-1-Statement of Citizenship and Federal Tax Status</i> • <i>I-94-Immigration and Naturalization Service Departure Record</i> • <i>I-20-Certificate of Eligibility for Nonimmigrant Student Status</i>
				No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 14% withholding.	
			No	Yes or No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 14% withholding.	
	Fee for Services or Honorarium	Yes	Yes or No	No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 30% withholding.	• <i>WH-1-Statement of Citizenship and Federal Tax Status</i> • <i>I-94-Immigration and Naturalization Service Departure Record</i> • <i>I-20-Certificate of Eligibility for Nonimmigrant Student Status</i> • <i>Written approval by UH's Designated School Official (DSO)</i>
	Cash Awards and Prizes	Yes	Yes or No	No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 30% withholding.	• <i>WH-1-Statement of Citizenship and Federal Tax Status</i> • <i>I-94-Immigration and Naturalization Service Departure Record</i> • <i>I-20-Certificate of Eligibility for Nonimmigrant Student Status</i>

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H-1B Temporary Worker in a Specialty Profession (Not employed by the University of Hawaii. Sponsored by another institution.)	Substantiated Travel Reimbursement	No. All travel expenses <u>must</u> be substantiated by original receipts. Unsubstantiated travel expenses are <u>not</u> allowed.	SSN or ITIN not required.	● IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)		● WH-1-Statement of Citizenship and Federal Tax Status ● I-94-Immigration and Naturalization Service Departure Record

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J-1 Student (University of Hawaii must be the sponsoring institution.)	Scholarship, Fellowship, Traineeship, and Stipend Payments (Including travel payments)	Yes	Yes	Yes	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)	• WH-1-Statement of Citizenship and Federal Tax Status • I-94-Immigration and Naturalization Service Departure Record • DS-2019-Certificate of Eligibility for Exchange Visitor (J-1) Status
				No	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) Payment is subject to 14% withholding.	
			No	Yes or No	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) Payment is subject to 14% withholding.	
	Fee for Services or Honorarium*	Yes	Yes or No	No	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) Payment is subject to 30% withholding.	• WH-1-Statement of Citizenship and Federal Tax Status • I-94-Immigration and Naturalization Service Departure Record • DS-2019-Certificate of Eligibility for Exchange Visitor (J-1) Status • Written approval by UH's Designated School Official (DSO)*
	Cash Awards and Prizes	Yes	Yes or No	No	• IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) Payment is subject to 30% withholding.	• WH-1-Statement of Citizenship and Federal Tax Status • I-94-Immigration and Naturalization Service Departure Record • DS-2019-Certificate of Eligibility for Exchange Visitor (J-1) Status

* J-1 Student visa holders are generally not allowed to receive payments of services or honoraria unless prior written approval is obtained from the University of Hawaii’s Designated School Official (DSO). Contact the International Student Services (ISS) for more information.

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J-1 Non-Student Exchange Visitor (Teacher, Professor, Research Scholar, Short-term Scholar, Alien Physician, etc.) (University of Hawaii must be the sponsoring institution.)	Fellowship, Traineeship, and Stipend Payments (Including travel payments)	Yes	Yes	Yes	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i>	• <i>WH-1-Statement of Citizenship and Federal Tax Status</i> • <i>I-94-Immigration and Naturalization Service Departure Record</i> • <i>DS-2019-Certificate of Eligibility for Exchange Visitor (J-1) Status</i>
				No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 14% withholding.	
			No	Yes or No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 14% withholding.	
	Fee for Services or Honorarium	Yes	Yes or No	No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 30% withholding.	
	Cash Awards and Prizes	Yes	Yes or No	No	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i> Payment is subject to 30% withholding.	

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TN Professionals from Canada or Mexico under the North American Free Trade Agreement (NAFTA) (Not employed by the University of Hawaii. Sponsored by another institution.)	Substantiated Travel Reimbursement	No. All travel payments <u>must</u> be substantiated by original receipts. Unsubstantiated travel expenses are <u>not</u> allowed.	SSN or ITIN not required.	• <i>IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</i>		• <i>WH-1-Statement of Citizenship and Federal Tax Status</i> • <i>I-94-Immigration and Naturalization Service Departure Record or Other Proof of TN Status</i>
WB Short Term Visitor for Business from a Visa Waiver Country	See B-1 Short Term Visitor for Business					
WT Short Term Visitor for Pleasure (Tourist) from a Visa Waiver Country	See B-2 Short Term Visitor for Pleasure (Tourist)					