

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	<ul style="list-style-type: none"> • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 	<ul style="list-style-type: none"> • 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		None. Payment is subject to 30% withholding.	
			No	Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7-Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 	
			No		None. Payment is subject to 30% withholding.	
			Yes	Yes	<ul style="list-style-type: none"> • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on the form.) 	
			No		None. Payment is subject to 30% withholding.	
	Per Diem and Travel Reimbursements	Yes, If not substantiated with original receipts	Yes	Yes	<ul style="list-style-type: none"> • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on the form.) 	<ul style="list-style-type: none"> • WH-1-Statement of Citizenship and Federal Tax Status • I-94-Immigration and Naturalization Service Departure Record
	No	Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7 Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 			
	No		None. Payment is subject to 30% withholding.			
	No, if substantiated with original receipts	SSN or ITIN not required.		Not Applicable. Substantiated travel payments are not reportable or taxable. Therefore, it is not necessary to claim a treaty exemption from withholding.		

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B-2 Short Term Visitor for Pleasure (Tourist)	Honorarium	Yes	Yes	Yes	<ul style="list-style-type: none"> • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 	<ul style="list-style-type: none"> • 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	No	None. Payment is subject to 30% withholding.	
			No	Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7-Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 	
			No	No	None. Payment is subject to 30% withholding.	
	Per Diem and Travel Reimbursements	Yes, if not substantiated with original receipts	Yes	Yes	<ul style="list-style-type: none"> • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 	
			No	No	None. Payment is subject to 30% withholding.	
			No	Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7-Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 	
			No	No	None. Payment is subject to 30% withholding.	
	No, if substantiated with original receipts		SSN or ITIN not required.	Not Applicable.	Substantiated travel payments are not reportable or taxable. Therefore, it is not necessary to claim a treaty exemption from withholding.	

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 and an applicable treaty article?	What IRS Forms are required?	Is other documentation required?	
F-1 Student (University of Hawaii must be the sponsoring institution.)	Scholarship, Fellowship, Traineeship, and Stipend Payments (Including travel payments)	Yes	Yes	Yes	<ul style="list-style-type: none"> • IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding 	<ul style="list-style-type: none"> • WH-1-Statement of Citizenship and Federal Tax Status • I-94-Immigration and Naturalization Service Departure Record 	
			No	Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7-Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding 		
			Yes	Yes	<ul style="list-style-type: none"> • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 		<ul style="list-style-type: none"> • WH-1-Statement of Citizenship and Federal Tax Status • I-94-Immigration and Naturalization Service Departure Record • Written approval by UH's Designated School Official (DSO)
			No	Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7-Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 		
	Yes or No	No	None. Payment is subject to 30% withholding.				
	Fee for Services or Honorarium	Yes	Yes	Yes	<ul style="list-style-type: none"> • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 	<ul style="list-style-type: none"> • WH-1-Statement of Citizenship and Federal Tax Status • I-94-Immigration and Naturalization Service Departure Record • Written approval by UH's Designated School Official (DSO) 	
			No	Yes	None. Payment is subject to 30% withholding.		
	Cash Awards and Prizes	Yes	Yes or No	No	None. Payment is subject to 30% withholding.	<ul style="list-style-type: none"> • WH-1-Statement of Citizenship and Federal Tax Status • I-94-Immigration and Naturalization Service Departure Record 	

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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.	Not Applicable. Substantiated travel payments are not reportable or taxable. Therefore, it is not necessary to claim a treaty exemption from withholding.		<ul style="list-style-type: none"> ● <i>WH-1-Statement of Citizenship and Federal Tax Status</i> ● <i>I-94-Immigration and Naturalization Service Departure Record</i>

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?
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	<ul style="list-style-type: none"> • 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	None. Payment is subject to 14% withholding.	
				Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7-Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding 	
				No	None. Payment is subject to 14% withholding.	
	Fee for Services or Honorarium*	Yes	Yes	Yes	• IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.)	<ul style="list-style-type: none"> • 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)*
				No	None. Payment is subject to 30% withholding.	
				Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7-Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 	
				No	None. Payment is subject to 30% withholding.	
	Cash Awards and Prizes	Yes	Yes or No	No	None. Payment is subject to 30% withholding.	<ul style="list-style-type: none"> • 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 visaholders 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	<ul style="list-style-type: none"> • IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding 	<ul style="list-style-type: none"> • 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	No	None. Payment is subject to 14% withholding.		
			No	Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7-Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS W8-BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding 		
			No	No	None. Payment is subject to 14% withholding.		
	Fee for Services or Honorarium	Yes	Yes	Yes	<ul style="list-style-type: none"> • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 		
			No	No	None. Payment is subject to 30% withholding.		
			No	Yes	<ul style="list-style-type: none"> • Photocopy of IRS Form W-7-Application for IRS Individual Taxpayer Identification Number stamped by the IRS. • IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services (and certain Dependent) of a Nonresident Alien Individual (Passport and Visa numbers are required on form.) 		
			No	No	None. Payment is subject to 30% withholding.		
	Cash Awards and Prizes	Yes	Yes or No	No	No		None. Payment is subject to 30% withholding.

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?
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.		Not Applicable. Substantiated travel payments are not reportable or taxable. Therefore, it is not necessary to claim a treaty exemption from withholding.	<ul style="list-style-type: none"> ● <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)					