

Visa and Payment Chart for NC State University by International Employment (IE) & International Taxation (IT)

Type of Visa Status	Appropriate Activities	Can Expenses Be Reimbursed?	Can NC State Pay Person for Services Rendered?	What Payroll Needs to Process Payment
B-1 Business Visitor or B-2 Visitor for Pleasure (sometimes called "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 may be taxable to visitor. Taxability will be determined by IT.	Might be eligible to receive honorarium in limited circumstances; otherwise no payment.	Please contact the International Tax unit to determine if visitor is eligible for honorarium before invitation is extended: JETquestions@ncsu.edu
DACA with EAD card – (Employment Authorization Document)	Work authorized (DACA stands for <u>D</u> eferred <u>A</u> ction for <u>C</u> hildhood <u>A</u> rrivals)	Yes	Yes, with EAD	Advise the employee to make an appointment with the International Tax unit: JETquestions@ncsu.edu
Adjustment Applicant with EAD card (also called an EAC)	Any employment	Yes	Yes, with EAD	Advise the employee to make an appointment with the International Tax unit: JETquestions@ncsu.edu
E-3 with NC State, for Australians only	Work authorized professional employee, can only work at NC State.	Yes	Yes, with E-3 approval notice and/or I-94 information.	Advise the employee to make an appointment with the International Tax unit: JETquestions@ncsu.edu
F-1 NC State 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.	Yes	Yes, with Form I-20 but not as a flat rate payment.	Advise the student to make an appointment with the International Tax unit: JETquestions@ncsu.edu
F-1 NC State 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.	Yes	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 International Tax unit: JETquestions@ncsu.edu
F-1 NC State student with Curricular Practical Training (CPT)	Work authorized <u>in field of study.</u> May be full-time or part-time.	Yes	Yes, if student has CPT authorization on Form I-20	Advise the student to make an appointment with the International Tax unit: JETquestions@ncsu.edu
F-1 NC State student with Optional Practical Training (OPT) or STEM 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.	Yes	Yes, if student has an OPT EAD card. **If STEM OPT EAD, student MUST be paid!	Advise the student to make an appointment with the International Tax unit: JETquestions@ncsu.edu
F-1 student, not at NC State	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 NC State or an OPT EAD card.	Advise the student to make an appointment with the International Tax unit: JETquestions@ncsu.edu
F-1 student, not at NC State, with OPT	Work authorized only if student has OPT EAD card and is working in field of study. May be full-time or part-time (at least 20 hrs/wk).	Yes	Yes, if student has an OPT EAD card. **If STEM OPT EAD, student MUST be paid!	Advise the student to make an appointment with the International Tax unit: JETquestions@ncsu.edu

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Type of Visa Status	Appropriate Activities	Can Expenses Be Reimbursed?	Can NC State Pay Person?	What Payroll Needs to Process Payment
H-1B with NC State	Work authorized professional employee, can only work at NC State (with some exceptions)	Yes	Yes, with H-1B approval notice but must be on monthly payroll.	Advise the employee to make an appointment with the International Tax unit: JETquestions@ncsu.edu
H-1B with another employer, but coming to work at NC State	Work authorized professional employee at NC State only after H-1B petition for NC State is filed with government, in limited circumstances. Otherwise, no work authorization.	Yes, <u>after</u> H-1B petition with NC State is filed with USCIS (U.S. Citizenship and Immigration Services)	Yes – but only after NC State has received USCIS receipt notice for filing our H-1B petition – or after we have received approval notice for NC State.	Advise the employee to make an appointment with the International Tax unit: JETquestions@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.	Yes	Yes, with EAD card.	Advise the employee to make an appointment with the International Tax unit: JETquestions@ncsu.edu
J-1 with NC State	Work authorized exchange visitor (student, researcher, scholar, post-doc, etc.) at NC State.	Yes	Yes, with Form DS-2019 but not as a flat rate payment in most cases.	Advise the employee to make an appointment with the International Tax unit: JETquestions@ncsu.edu
J-1 with another entity	Not work authorized <u>unless</u> terms of other J-1 program (such as Fulbright) specifically authorize employment at NC State in the form of a letter authorizing employment at NC State and/or NC State is listed as the work location on the DS-2019 form.	Might be eligible to receive reimbursement for travel expenses and per diem, in some circumstances.	Might be eligible to receive honorarium in limited circumstances; otherwise no payment unless other J-1 program authorizes employment at NC State.	Permission from sponsoring agency for person to be at NC State is required. Must contact the International Tax Manager to determine if visitor is eligible for honorarium <u>before</u> invitation is extended. All payments must be approved by International Tax Manager BEFORE payment process is started! michelle_anderson@ncsu.edu
O-1 with NC State	Work authorized professional employee, can only work at NC State.	Yes	Yes, with O-1 approval notice.	Advise the employee to make an appointment with the International Tax unit: JETquestions@ncsu.edu
TPS (Temporary Protected Status) with EAD card	Work authorized	Yes	Yes, with EAD card.	Advise the employee to make an appointment with the International Tax unit: JETquestions@ncsu.edu
TN with NC State, for Canadian and Mexican citizens only	Work authorized professional employee, can only work at NC State (some exceptions). If TN not sponsored by NC State, cannot work for NC State.	Yes	Yes, with TN approval notice or I-94 card.	Advise the employee to make an appointment with the International Tax unit: JETquestions@ncsu.edu
WB or WT – Visa Waiver (sometimes called “Visitor – No Pay”)	Visitor or Guest Lecturer or Researcher if doing own research (not for NC State benefit). Cannot be NC State employee. No work authorization.	Eligible to receive reimbursement for travel expenses and per diem, but will be taxable to visitor.	Might be eligible to receive honorarium in limited circumstances; otherwise no payment.	Please contact the International Tax unit to determine if visitor is eligible for honorarium before invitation is extended: JETquestions@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/>.