Special Rules for Paying International Individuals

Immigration status (Visa Type)	Special Rules - Honoraria	Special Rules - Expenses
B Visa, ESTA, or visa waiver	9/5/6 rule applies and individual cannot be compensated if rule not met. Usually academic activity lasting not longer than **9** days at any single institution and not more than **5** institutions or organizations during the previous **6** month period	If the 9/5/6 rule is met, the reimbursement of expenses is generally not taxable. If rule not met, any expense reimbursement is taxable.
J-1 non-student sponsored by Emory	9/5/6 rule does not apply, but J-1 must not be acting as an employee	Any reimbursement of expenses is generally taxable unless they meet the accountable plan rules
J-1 non-student from another institution	Department must obtain copy of the DS-2019 form along with a letter from the DSO of the sponsoring institution allowing the nonresident to visit Emory. The activity must be related to primary purpose for entering the U.S. in all cases.	Any reimbursement of expenses is generally taxable unless they meet the accountable plan rules
H1-B, O-1, TN, A	These are employer specific visas. The department must have written authorization from visitor's employer stating work at Emory is in furtherance of the visitor's employment at the sponsoring institution AND payment can only be made to the employer. Department should contact Controller's Office for further instructions.	Generally must be paid to the sponsoring institution and meet the accountable plan rules
F-1, J-1 students	Can only be paid an honorarium if the student has an Employment Authorization Document (EAD) and copy of the I-20 for F-1 students and DS-2019 for J students. Most common reasons for applying for an EAD is Optical Practical Training (OPT) status. The honorarium activity must be related to the student's area of study in those situations. If student is from another institution then department must obtain letter from sponsoring institution granting permission to come to Emory.	Any reimbursement of expenses is generally taxable unless they meet the accountable plan rules
F-2, J-2	F-2 is not eligible for any payment. J-2 is only eligible for payment with an Employee Authorization Card (EAD).	Any reimbursement of expenses is generally taxable unless they meet the accountable plan rules
P-1	Performers at a specific athletic competition as an athlete or as a member of an entertainment group. Special payment rules apply.	Must be reviewed on a case by case basis
P-2	Performance under a reciprocal exchange program between an organization in the U.S. and an organization in another country. Special payment rules apply.	Must be reviewed on a case by case basis
P-3	Performers who will teach or coach under a program that is culturally unique or a traditional ethnic, folk, cultural, musical, threatrical, or artistic performance or presentation. Special payment rules apply.	Must be reviewed on a case by case basis