

**PAYMENTS THAT CAN BE ISSUED TO FOREIGN NATIONALS**

Contact [TAX@mailbox.sc.edu](mailto:TAX@mailbox.sc.edu) if the foreign national visitor you are assisting has a VISA other than one listed

VISA CLASSIFICATION	DEFINITION OF VISA	UNIVERSITY OF SOUTH CAROLINA EMPLOYMENT	UNIVERSITY OF SOUTH CAROLINA STUDENT EMPLOYMENT	UNIVERSITY OF SOUTH CAROLINA SCHOLARSHIP OR FELLOWSHIP	VISITING RESEARCHERS/ SCHOLARS	UNIVERSITY OF SOUTH CAROLINA PRIZE OR AWARD	HONORARIUM	TRAVEL REIMBURSEMENT	INDEPENDENT CONTRACTOR	PERFORMING ARTIST, ATHLETE, ENTERTAINER	RESTRICTIONS	DOCUMENTS NEEDED
A1/A2	Diplomat and Foreign Government Officials and their Dependents	NO	NO	NO	NO	NO	YES, SEE RESTRICTIONS COLUMN	NO	NO	NO	* Individual may only work for Foreign Government Entity * University of South Carolina payment can only be made to the foreign government entity	N/A
B1	Visitor for Business	NO	NO	NO	NO	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES	YES, SEE RESTRICTIONS COLUMN	NO	Honoraria & Independent Contractor:  * Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period.  (9/5/6 rule)  Prizes/Awards:  * Under no circumstance should compensation be provided for participating * Incidental prizes/awards are permissible for musical, sports, or similar events, contests, and competitions * In general, prizes/awards will be subject to 30% tax withholding	* Passport * Visa * I-94 * Entry Stamps * Attestation Form (Not needed if only travel reimbursement) * If for contest or competition, documentation detailing specifics of event
(VWB) Visa Waiver Business	Visitor for Business	NO	NO	NO	NO	NO	YES, SEE RESTRICTIONS COLUMN	YES	YES, SEE RESTRICTIONS COLUMN	NO	Honoraria & Independent Contractor:  * Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period.  (9/5/6 rule)	* Passport * I-94 * Entry Stamps * Attestation Form (Not needed if only travel reimbursement)
B2	Visitor for Tourism	NO NEVER	NO NEVER	NO NEVER	NO NEVER	YES, SEE RESTRICTIONS COLUMN	NO NEVER	NO NEVER	NO NEVER	NO NEVER	* Under no circumstance should compensation be provided for participating * Incidental prizes/awards are permissible for musical, sports, or similar events, contests, and competitions * In general, prizes/awards will be subject to 30% tax withholding	* Passport * I-94 * Entry Stamps * Attestation Form (Not needed if only travel reimbursement) * If for contest or competition, documentation detailing specifics of event
(VWT) Visa Waiver Tourism	Visitor for Tourism	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	*****Even for contest prizes/awards, we strongly recommend obtaining a B-1 VISA classification*****	
F1 - sponsored by University of South Carolina	Student	YES (PAYROLL)	YES (PAYROLL)	YES	NO	YES	NO	YES	NO	NO	N/A	* Passport * Visa * I-94 * Entry Stamps * I-20

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F-1 Non-sponsored	Student	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	NO	YES	YES	YES, SEE RESTRICTIONS COLUMN	YES	YES, SEE RESTRICTIONS COLUMN	NO	<ul style="list-style-type: none"> <li>* University of South Carolina employment Optional Practical Training (OPT) is required.</li> <li>* Student employment Curricular Practical Training (CPT) is required.</li> <li>* Honorarium OPT is required.</li> <li>* Independent contractor OPT is required</li> </ul>	<ul style="list-style-type: none"> <li>* Passport</li> <li>* Visa</li> <li>* I-94</li> <li>* Entry Stamps</li> <li>* I-20</li> <li>* Authorization letter giving authorization and approval for payment and/or reimbursements.</li> <li>* Unless on OPT then Employment authorization card is needed</li> <li>* If CPT this would be listed on the 2nd page of I-20</li> <li>University of South Carolina needs to be listed as CPT location.</li> </ul>
G1 - G5	Employee of a designated international organization or NATO	NO	NO	NO	NO	NO	YES, SEE RESTRICTIONS COLUMN	NO	NO	NO	<ul style="list-style-type: none"> <li>* Individual may only work for Foreign Government Entity</li> <li>* University of South Carolina payment can only be made to the foreign government entity</li> </ul>	N/A
I	Media, Journalist	NO	NO	NO	NO	NO	NO	NO	NO	NO	N/A	N/A
H1B - Sponsored by University of South Carolina	Professionals	YES (PAYROLL)	NO	NO	NO	NO	NO	YES	NO	NO	N/A	<ul style="list-style-type: none"> <li>* Visa</li> <li>* Passport</li> <li>* Entry Stamps</li> <li>* I-94</li> <li>* I-797 Notice</li> </ul>
H1B - Non-sponsored	Professionals	NO	NO	NO	NO	NO	NO	YES, SEE RESTRICTIONS COLUMN	NO	NO	<ul style="list-style-type: none"> <li>* Only Travel Expenses</li> <li>* Can not be per diem must provide receipts</li> </ul>	<ul style="list-style-type: none"> <li>* Passport</li> <li>* Visa</li> <li>* I-94</li> <li>* Entry Stamps</li> </ul>
J-1 Scholar (sponsored by University of South Carolina)	Exchange Visitor (Scholar)	YES	YES	YES	YES	YES	YES	YES	YES	NO	N/A	<ul style="list-style-type: none"> <li>* Visa</li> <li>* Passport</li> <li>* Entry Stamps</li> <li>* DS-2019</li> <li>* I-94</li> </ul>
J-1 Scholar (not sponsored by University of South Carolina)	Exchange Visitor (Scholar)	NO	NO	NO	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	NO	<ul style="list-style-type: none"> <li>* Letter from sponsoring institution authorizing and approving payment and /or reimbursements unless on OPT then Employment Authorization Card is needed</li> </ul>	<ul style="list-style-type: none"> <li>* Visa</li> <li>* Passport</li> <li>* Entry stamps</li> <li>* DS-2019</li> <li>* I-94</li> <li>* Letter from sponsoring institution authorizing and approving payment and /or reimbursements unless on OPT then Employment Authorization Card is needed</li> </ul>
J-1 Student (sponsored by University of South Carolina)	Exchange Visitor (Student)	YES	YES	YES	YES	YES	YES	YES	YES	NO	N/A	<ul style="list-style-type: none"> <li>* Visa</li> <li>* Passport</li> <li>* Entry stamps</li> <li>* DS-2019</li> <li>* I-94</li> </ul>

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J-1 Student (not sponsored by University of South Carolina)	Exchange Visitor (Student)	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	YES, SEE RESTRICTIONS COLUMN	NO	* Letter from sponsoring institution authorizing and approving payment and /or reimbursements unless on OPT then Employment Authorization Card is needed	* Visa * Passport * Entry Stamps * DS2019 * I-94 * Letter from sponsoring institution authorizing and approving payment and /or reimbursements unless on OPT then Employment Authorization Card is needed
O	Foreign National with extraordinary ability in Sciences, Arts, Education, Business or Athletics	YES, IF UNIVERSITY OF SOUTH CAROLINA SPONSORSHIP	NO	NO	NO	NO	NO	YES, AS PART OF CONTRACT	YES, IF AUTHORIZED AS PART OF THEIR O-1	NO	N/A	* Visa * Passport * Entry stamps * I-94 * I-797 Notice * Contract * Itinerary showing University of South Carolina listed on it
P	Performing athlete, artist, entertainer	YES, IF UNIVERSITY OF SOUTH CAROLINA SPONSORSHIP	NO	NO	NO	NO	NO	YES, AS PART OF CONTRACT	YES, IF AUTHORIZED AS PART OF THEIR P VISA	YES	N/A	* Visa * Passport * Entry stamps * I-94 * I-797 Notice * Contract * Itinerary showing University of South Carolina listed on it
Q	International Cultural Exchange Visitor	YES, IF UNIVERSITY OF SOUTH CAROLINA SPONSORSHIP	NO	NO	NO	NO	NO	YES, IF EMPLOYED	NO	NO	N/A	* Visa * Passport * Entry Stamps * I-94
R	Religious Worker	NO	NO	NO	NO	NO	NO	YES	NO	NO	N/A	* Visa * Passport * Entry Stamps * I-94
TN (sponsored by University of South Carolina)	Trade NAFTA (for Canada & Mexico)	YES, IF UNIVERSITY OF SOUTH CAROLINA SPONSORSHIP	NO	NO	NO	NO	YES	YES	YES	NO	N/A	* Passport * I-94 * Entry Stamps * I-797 Notice may or may not have one.
TN (not sponsored by University of South Carolina)	Trade NAFTA (for Canada & Mexico)	NO	NO	NO	NO	NO	NO	YES	NO	NO	N/A	* Passport * I-94 * Entry Stamps
U	Victim of Criminal Activity	YES	YES	YES	YES	YES	YES	YES	YES	YES	N/A	* Visa * Passport * Entry Stamps * Employment Authorization Card (EAD)
T	Victim of Human Trafficking	YES	YES	YES	YES	YES	YES	YES	YES	YES	N/A	* Visa * Passport * Entry Stamps * Employment Authorization Card (EAD)