Visitor for business	• 9/5/6 rule — time at SU is 9 days or less, not paid or reimbursed from over 5 U.S. institutions in a 6-month period.	 Copy of passport, visa, I-94 Letter of invitation from SU to foreign national to give lecture/speech/presentation 	 30% withholding Tax Treaty exemption – if eligible*
	• Reimbursement for expense only (no remuneration paid) to B-1 visitor not subject to the 9/5/6 rule . Expense reimbursement must conform to the IRS Accountable Plan rules, otherwise it will be considered income and subject to the 9/5/6 rule .	• N/A	• N/A
	• May be paid a non-service scholarship/fellowship/grant for independent scholarly research usually in the form of subsistence payment.	 Copy of passport, visa, I-94 Letter of invitation from SU to foreign national to perform independent scholarly research 	 30% withholding Tax Treaty exemption – if eligible*
B-2 Visitor for pleasure	•		

No employment authorization - Foreign nationals in the U.S. on B-2 status may undertake academic activities and receive honoraria, if the opportunity has **unexpectedly** presented itself after entry.

VISA STATUS AND ELIGIBLE PAYMENT