


 UNIVERSITY OF
South Carolina
PAYMENTS TO FOREIGN NATIONALS

Foreign nationals are strictly limited in what sources of income they are authorized to accept. The University **cannot** issue payment to a foreign national unless the following criteria and documentation requirements are met. All payments are subject to tax withholding unless an exemption exists under a U.S. tax treaty or Internal Revenue Service code.

Questions should be directed to the following parties:
Controller's Office Tax Team: tax@mailbox.sc.edu
International Student and Scholar Support: iss@sc.edu

The most common visa types are **B1**, **VWB**, **F1**, and **J1**.

VISA CLASSIFICATION	DEFINITION OF VISA	USC NON-STUDENT EMPLOYMENT	USC STUDENT EMPLOYMENT	USC SCHOLARSHIP OR FELLOWSHIP	VISITING RESEARCHERS/ SCHOLARS	USC PRIZE OR AWARD	HONORARIUM	TRAVEL REIMBURSEMENT	INDEPENDENT CONTRACTOR	PERFORMING ARTIST, ATHLETE, ENTERTAINER	RESTRICTIONS	DOCUMENTS NEEDED <i>(see embedded links for examples)</i>
A1 / A2	Diplomat and Foreign Government Officials and their Dependents	NO	NO	NO	NO	NO	YES, SEE RESTRICTIONS	NO	NO	NO	<ul style="list-style-type: none"> Individual may only work for Foreign Government Entity Payment can only be made to the foreign government entity 	<ul style="list-style-type: none"> PASSPORT VISA I-94
B1	Visitor for Business	NO	NO	NO	NO	NO	YES, SEE RESTRICTIONS	YES	YES, SEE RESTRICTIONS	NO	Honoraria & Independent Contractor: <ul style="list-style-type: none"> 9/5/6 Rule applies: Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period 	<ul style="list-style-type: none"> PASSPORT VISA I-94 9/5/6 ATTESTATION FORM (not needed if only travel reimbursement)
(VWB) Visa Waiver Business	Visitor for Business	NO	NO	NO	NO	NO	YES, SEE RESTRICTIONS	YES	YES, SEE RESTRICTIONS	NO	Honoraria & Independent Contractor: <ul style="list-style-type: none"> 9/5/6 Rule applies: Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period 	<ul style="list-style-type: none"> PASSPORT I-94 9/5/6 ATTESTATION FORM (not needed if only travel reimbursement)
B2	Visitor for Tourism	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	NO NEVER	N/A	N/A
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	N/A	N/A
BCC	Border Crossing Card: Mexico	****BCC is not sufficient for proof of VISA status. Contact the Tax Team or ISSS for additional assistance****										
F1 Sponsored by USC (USC Student)	Student	YES, PAYROLL	YES, PAYROLL	YES	NO	YES	NO	YES	NO	NO	N/A	<ul style="list-style-type: none"> PASSPORT VISA I-94 I-20
F1 Not sponsored by USC (Non-USC Student)	Student	YES, SEE RESTRICTIONS	NO	NO	YES	YES	YES, SEE RESTRICTIONS	YES	YES, SEE RESTRICTIONS	NO	<ul style="list-style-type: none"> USC non-student employment Optional Practical Training (OPT) is required Honorarium OPT is required Independent contractor OPT is required 	<ul style="list-style-type: none"> PASSPORT VISA I-94 I-20 If OPT, then Employment Authorization Document (EAD) is needed.
G1 - G5	Employee of a designated international organization or NATO	NO	NO	NO	NO	NO	YES, SEE RESTRICTIONS	NO	NO	NO	<ul style="list-style-type: none"> Individual may only work for Foreign Government Entity Payment can only be made to the foreign government entity 	<ul style="list-style-type: none"> PASSPORT VISA I-94
I	Media, Journalist	NO	NO	NO	NO	NO	NO	NO	NO	NO	N/A	N/A
H1B Sponsored by USC	Professionals	YES, PAYROLL	NO	NO	NO	NO	NO	YES	NO	NO	N/A	<ul style="list-style-type: none"> PASSPORT VISA I-94 I-797 Notice
H1B Not sponsored by USC	Professionals	NO	NO	NO	NO	NO	NO	YES, SEE RESTRICTIONS	NO	NO	<ul style="list-style-type: none"> Only Travel Expenses Cannot be per diem, must provide receipts 	<ul style="list-style-type: none"> PASSPORT VISA I-94
H4	Dependent of H1B	YES, PAYROLL	YES, PAYROLL	YES, SEE RESTRICTIONS	YES	YES	YES	YES	YES	YES	<ul style="list-style-type: none"> Cannot be federally or state funded 	<ul style="list-style-type: none"> PASSPORT VISA For employment, Employment Authorization Document (EAD)
J1 Scholar Sponsored by USC	Exchange Visitor (Scholar)	YES	NO	YES, SEE RESTRICTIONS	YES	YES	YES	YES	NO	NO	<ul style="list-style-type: none"> Can only receive fellowship 	<ul style="list-style-type: none"> PASSPORT VISA DS-2019 I-94
J1 Scholar Not sponsored by USC	Exchange Visitor (Scholar)	NO	NO	NO	NO	YES, SEE RESTRICTIONS	YES, SEE RESTRICTIONS	YES, SEE RESTRICTIONS	NO	NO	N/A	<ul style="list-style-type: none"> PASSPORT VISA DS-2019 I-94 Letter from sponsoring institution authorizing and approving payment and/or reimbursements, unless on OPT then Employment Authorization Document is needed

VISA CLASSIFICATION	DEFINITION OF VISA	USC NON-STUDENT EMPLOYMENT	USC STUDENT EMPLOYMENT	USC SCHOLARSHIP OR FELLOWSHIP	VISITING RESEARCHERS/ SCHOLARS	USC PRIZE OR AWARD	HONORARIUM	TRAVEL REIMBURSEMENT	INDEPENDENT CONTRACTOR	PERFORMING ARTIST, ATHLETE, ENTERTAINER	RESTRICTIONS	DOCUMENTS NEEDED <i>(see embedded links for examples)</i>
J1 Student Sponsored by USC	Exchange Visitor (Student)	YES, SEE RESTRICTIONS	YES	YES	NO	YES	YES, SEE RESTRICTIONS	YES	NO	NO	• DSD2019 and academic training required	• PASSPORT • VISA • DS-2019 • I-94
J1 Student Not sponsored by USC	Exchange Visitor (Student)	YES, SEE RESTRICTIONS	NO	NO	NO	YES, SEE RESTRICTIONS	YES, SEE RESTRICTIONS	YES, SEE RESTRICTIONS	NO	NO	• DSD2019 and academic training required	• PASSPORT • VISA • DS-2019 • I-94 • Letter from sponsoring institution authorizing and approving payment and/or reimbursements, unless on OPT then Employment Authorization Document is needed
O	Foreign National with extraordinary ability in Sciences, Arts, Education, Business or Athletics	YES, IF USC SPONSORSHIP	NO	NO	NO	NO	NO	YES, AS PART OF CONTRACT	YES, IF AUTHORIZED AS PART OF THEIR O VISA	NO	N/A	• PASSPORT • VISA • I-94 • I-797 Notice • Contract • Itinerary showing the University listed
P	Performing athlete, artist, entertainer	YES, IF USC SPONSORSHIP	NO	NO	NO	NO	NO	YES, AS PART OF CONTRACT	YES, IF AUTHORIZED AS PART OF THEIR P VISA	YES	N/A	• PASSPORT • VISA • I-94 • I-797 Notice • Contract • Itinerary showing the University listed
Q	International Cultural Exchange Visitor	YES, IF USC SPONSORSHIP	NO	NO	NO	NO	NO	YES, IF EMPLOYED	NO	NO	N/A	• PASSPORT • VISA • I-94
R	Religious Worker	NO	NO	NO	NO	NO	NO	YES	NO	NO	N/A	• PASSPORT • VISA • I-94
TN Sponsored by USC	Trade NAFTA (for Canada & Mexico)	YES, IF USC SPONSORSHIP	NO	NO	NO	NO	YES	YES	YES	NO	N/A	• PASSPORT • VISA • I-94 • I-797 Notice , if available
TN Not sponsored by USC	Trade NAFTA (for Canada & Mexico)	NO	NO	NO	NO	NO	NO	YES	NO	NO	N/A	• PASSPORT • VISA • I-94
U	Victim of Criminal Activity	YES	YES	YES	YES	YES	YES	YES	YES	YES	N/A	• PASSPORT • VISA • For employment, Employment Authorization Document (EAD)
T	Victim of Human Trafficking	YES	YES	YES	YES	YES	YES	YES	YES	YES	N/A	• PASSPORT • VISA • For employment, Employment Authorization Document (EAD)