



FOREIGN VISITOR TAX GUIDE

University of Missouri-St. Louis

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UNIVERSITY OF MISSOURI – ST. LOUIS

FOREIGN VISITOR TAX GUIDE

Introduction

The Tax Reform Act of 1986 changed the reporting and withholding rules for institutions making payments to foreign visitors. In 1992, the IRS announced a major compliance effort directed at colleges and universities. In 1994, the IRS created a new division, the Foreign Payments Division, to devote even more attention to this issue.

The IRS has since shifted its focus away from education toward enforcement of the complex rules associated with making payments to nonresident aliens. As a result, universities, including UMSL, have fine-tuned their withholding and reporting processes. The University has, therefore, taken several steps to ensure compliance with the complex rules associated with payments to nonresident aliens.

- In 1993, the University purchased Windstar Tax Navigator, a software package exclusively designed to assist with assessment of tax liability, tax treaty applications, FICA exemption availability, and other issues related to payments made to nonresident aliens.
- The University has since established Nonresident Alien Tax Specialists on each campus to interact with foreign visitors and hosting departments to facilitate payments to nonresident aliens for a myriad of activities on campus including; honoraria, scholarships, wages, royalties and prizes/awards.

Each campus NRA Tax Specialist is dedicated to fulfilling the needs of both the institution and the nonresident alien in terms of issuance of the payment, as well as appropriate withholding and reporting of the income to both the NRA and the IRS. This book is a compilation of instructions and procedures to be referenced by departments when questions arise as to how to make payments to international visitors.

Throughout this document, the phrase “nonresident alien” (NRA) is used to indicate tax status unless specified otherwise.

Purpose

The purpose of this guide is to inform the University public of the rules regarding making payments to foreign visitors to our institution. This guide is intended for use by departmental staff, faculty members, foreign scholars, foreign students, and other University personnel who interact with foreign visitors.

This guide covers only those situations most common to the majority of foreign students, faculty and staff. Questions should be directed to the NRA Tax Specialist on your campus.

Visit the International Student & Scholar Services webpage at www.umsl.edu/~intelstu/ for additional tax information or contact the tax specialist listed below.

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Section 1

U.S. TAX RESIDENCY

Overview

This section defines the types of taxpaying individuals and the resulting tax rules that must be followed.

The University of Missouri – St. Louis requires anyone who is NOT a U.S. citizen or Lawful Permanent Resident to complete the *Tax Assessment Intake Form (UM-374)* (Exhibit 1-A&B) before any payment is issued. The UM-374 is used in conjunction with the Windstar Tax Navigator application to determine tax residency and FICA and treaty-exemption eligibility. The campus NRA Tax Specialist will obtain photocopies of the individual's I-94, passport, U.S. Visa, I-20, DS-2019, or I-797 and Social Security card (when available) as part of the tax assessment process discussed later.

For U.S. tax purposes, there are two types of individuals for which the University has different withholding/reporting obligations:

1. Those who qualify as residents for tax purposes:
 - U.S. Citizens,
 - Lawful Permanent Residents (a.k.a. Resident Aliens, “Green Card holders,” persons with an I-551 stamp in their passport), and
 - Nonresidents for immigration purposes (i.e. J-1, F-1, H-1B, B-1) who meet the "Substantial Presence Test" (SPT)
2. Those who are nonresident aliens for tax purposes (*as defined below*)

Definitions of Nonresident Alien

Immigration: someone in the US temporarily who has a residence abroad they do not intend to abandon.	vs	IRS: someone in the US temporarily who has not been present long enough to meet the Substantial Presence Test (SPT)
-------------------------------------------------------------------------------------------------------------	-----------	----------------------------------------------------------------------------------------------------------------------------

It is important to point out that both the Department of Homeland Security (DHS) and the Internal Revenue Service use the phrase "nonresident alien." However, their definitions are unrelated. When the phrase nonresident alien or the abbreviation NRA is used in this document, it will refer only to the IRS definition listed above unless specified otherwise.

Substantial Presence Test (SPT)

This is how the IRS determines when a nonresident alien *for immigration purposes* is a resident or nonresident alien *for tax purposes*. The Substantial Presence Test (SPT) counts the number of days of physical presence over a three-year period. Once an individual has surpassed 182 days of physical presence over a three-year period (including at least 31 days in the current tax year), they become a resident alien for tax purposes.

However, persons in F, J, M, and Q immigration status are "exempt individuals" for a period of time after their arrival in the U.S. This "exempt individual" period does not relate to an exemption from taxes, per se, but from counting days of physical presence toward the fulfillment of the SPT. "Exempt individuals" remain a nonresident alien for tax purposes until such time that they accumulate 183 days of physical presence under the rules of the SPT. (See "exempt individual" details below.)

The Substantial Presence Test is confusing and difficult to apply. Fortunately, the University has acquired the Windstar Tax Navigator application to assist in this process. The foreign visitor needs to provide a completed *Tax Assessment Intake Form (UM-374)* or meet with the NRA Tax Specialist for their tax residency to be determined. Even so, a description of the test is important, if only to explain why certain questions on the *Tax Assessment Intake Form (UM-374)* are critical.

Student Exempt Individual

A student must be temporarily present in the U.S. in F or J immigration status.¹ The student is also subject to the following time requirement:

- will NOT qualify for "exempt individual" status if he was present in the U.S. as an exempt individual during any part of five calendar years since January 1, 1985.

Teacher or Trainee Exempt Individual

A teacher or trainee includes anyone temporarily present in the U.S. in J non-student status.² The J non-student is also subject to a time requirement:

- will NOT qualify as an "exempt individual" if he was exempt as a teacher, trainee, or student for any part of two of the **previous six** calendar years.³

(A J-1 non-student will qualify as an "exempt individual" if he was entirely absent from the United States during the previous six calendar years.)

An interesting benefit of being a nonresident alien in F-1, J-1, M, or Q immigration status is a resulting **exemption from Social Security and Medicare tax withholding**, which is administered by the NRA Tax Specialists.

¹Section 7701(b)(5)(D).

²Section 7701(b)(5)(C).

³Section 7701(b)(5)(E)(i).

Calendar Year

The IRS uses the calendar year (Jan 1 - Dec 31) when applying the SPT and/or determining "exempt individual" status for students, teachers or trainees. If the individual is in the U.S. as an exempt individual for any part of a calendar year, that year will count as a full calendar year.

Summary

This section discussed how the NRA Tax Specialist determines whether an international visitor is a resident alien or nonresident alien for tax purposes. If the international visitor is a resident alien, he is treated the same as a U.S. citizen for withholding purposes. However, regardless of the visitor's tax status, the University is obligated to get documentation to support the amount of tax, if any, to withhold from payments. The individual is also required to complete the *Tax Assessment Intake Form (UM-374)* and provide supporting documentation and/or may need to meet with the campus NRA Tax Specialist during their visit.

Section 2

U.S. TAXABLE INCOME

Overview

This section describes what payments are income to a nonresident alien, how the source of income affects U.S. taxes, and what payments may be excluded from income.

What payments are income to a nonresident alien?

Most nonresident aliens at the University receive one or more of the following types of income; (i) wages paid to employees, (ii) payments made to independent contractors which includes honoraria paid to visiting speakers and lecturers or payments to consultants, (iii) scholarship/fellowship payments and (iv) prizes and awards.

Source of Income

All income can be classified by its "source:"

- foreign source; or
- U.S. source.

Foreign source income to a nonresident alien individual is not subject to U.S. tax.⁴ U.S. source income is potentially subject to U.S. tax, depending upon exclusions that may be available to the nonresident alien contained in either the Internal Revenue Code or a tax treaty. Use the chart below to determine the source of income to a nonresident alien.

Type of Income	Location of Payer	Activity Located in U.S.	Activity Located Outside U.S.
Compensation*	Inside U.S.	U.S. Source Income	Foreign Source Income
	Outside U.S.	U.S. Source Income	Foreign Source Income
Scholarship/Fellowship†	Inside U.S.	U.S. Source Income	Foreign Source Income
	Outside U.S.	Foreign Source Income	Foreign Source Income
Prize / Award	Outside U.S.	Foreign Source Income	Foreign Source Income
	Inside U.S.	U.S. Source Income	U.S. Source Income

* Compensation includes payments to an independent contractor or wages to an employee.

† Scholarships and Fellowships include only non-service payments.

⁴ Section 872.

Exclusions from Income

U.S. source income to a nonresident alien is potentially subject to U.S. tax. Certain types of income may not be subject to tax if there is an exclusion provision contained in the Internal Revenue Code (IRC). One such provision is the exclusion for "qualified scholarships" under IRC Section 117.

IRC Section 117 Excludes Qualified Scholarship from Income

To be excluded from income, the payment must be a "qualified scholarship" received by a "candidate for a degree" for the purpose of studying or conducting research at an educational organization.

Definition of "Qualified Scholarship"

Any bona fide scholarship amount applied directly to:

- educational fees required for enrollment or attendance at the University
- other fees, books, supplies, and equipment required for courses of instruction at the University.⁵

Definition of "Non-Qualified Scholarship"

Scholarship payments provided for expenses such as room, board, non-business travel, research and equipment and other expenses not required for enrollment or attendance at the University are considered nonqualified scholarships and may be subject to tax.⁶

- Scholarship income, that would ordinarily be "qualified", paid directly to the recipient converts to a "non-qualified scholarship", that may be subject to tax.

Definition of a "Candidate for a Degree"

A full- or part-time student pursuing studies or research at the University is considered a candidate for a degree.⁷ It is not necessary for the student to be enrolled in a degree-seeking program.⁸

⁵ Section 117(b) and Section 1441(b).

⁶ Prop. Treas. Reg. 1.117-6(c)(2).

⁷ Prop. Treas. Reg. 1.117-6(c)(4)(i), (ii).

⁸ Prop. Treas. Reg. 1.117-6(c)(4)(iii).

Business Travel

Reimbursements for travel to a nonresident alien are not subject to withholding when made under an "Accountable Plan."⁹ An Accountable Plan requires amounts paid to an individual to meet all three of the following conditions: (1) there is a business connection for the expenses; (2) the expenses are substantiated; and (3) travel advances are returned to the employer.

The University's expense reimbursement policy meets the requirements of an Accountable Plan. Reimbursement of expenses to nonresident aliens will not be made except for conditions set forth in the Business Policy Manual that are consistent with the American Competitiveness and Workforce Improvement Act (ACWIA) as described in Section 6. (Exhibit 6-C)

Summary

This section discussed:

- what payments are considered income to a nonresident alien;
- how the "source" of the income determines U.S. taxability of the payment; and
- income is excluded from U.S. tax because of provisions contained in the IRC.

⁹ Code Sec. 62(a)(2)(A).

Section 3

DETERMINING THE TYPE OF INCOME

Overview

This section describes the four most common types of payments made by colleges and universities to nonresident aliens.

Categorizing payments

Once a payment has been determined to represent income to an individual who is NOT a U.S. Citizen or Lawful Permanent Resident, the sponsoring department must categorize the income to be paid. The type of income determines how to process the payment.

There are four types of income typically paid by the University to nonresident aliens:

- Wages & salary payments to employees;
- Honoraria paid to visiting speakers and lecturers or payments to consultants;
- Scholarship/fellowship payments made to students, scholars, and trainees;
- Prizes and awards

Wages/Salary Payments to Employees

Anyone who performs services is an employee if the employer has control over what will be done and how it will be done. (A scholarship/grant will be treated as wages to an employee if the payment is based on past, present, or future services.) Often, an individual claims to be an independent contractor, but after reviewing the University's Employee/Independent Contractor Classification Checklist (Exhibit 3-A), is found to be an employee. Procedures for making payments to nonresident alien employees are discussed in Section 7.

Independent Contractor Payments

A nonresident alien independent contractor may be a foreign scholar invited by a University department to come to the U.S. to speak at a conference, present a paper, perform some similar function for an honorarium, or as a consultant with work authorization (See Commonly Used Non-immigrant Visas, Exhibit O-A).

- An independent contractor is an individual who does not have an employer/employee relationship with the University as determined by the University's Employee/Independent Contractor Classification Checklist.
- The University considers an honorarium to be a "token" payment, gratuitous in nature rather than equivalent to "fair market value."
- A consultant is an independent contractor who is paid "fair market value" for the services **performed, often requiring a contract. Most nonresident aliens are not eligible** for payment as consultants due to immigration restrictions.

If in doubt about whether or not a nonresident alien is eligible for payment as a consultant, contact the campus NRA Tax Specialist for clarification *prior to entering into the consulting agreement.*

Procedures for making payments to nonresident alien independent contractors are discussed in Section 6.

Scholarship/Fellowship Payments Made to Students, Scholars, and Trainees

A "scholarship/fellowship" is a payment *toward a future activity* (i.e. the following semester) that is not related to the performance of services. These payments may be on behalf of a student (undergraduate or graduate) or a researcher. In the case of a student, academic and enrollment requirements may be appropriate components for a scholarship payment.

Payments that do not strictly meet this definition will not qualify as a "scholarship" or "fellowship." Depending on the circumstances, such payments may instead be treated as compensation for services rendered (wages).

Scholarships requiring services be rendered as a condition of receiving the income, must be treated as employee or independent contractor compensation and paid through the PeopleSoft HR/Payroll System. These payments are subject to withholding of taxes, (*See Section 8*).

Prizes and/or Awards

A prize or award is defined by the IRS as a payment *resulting from a previous activity*, like designing a logo or winning a contest. A prize or award must not be confused with a "scholarship," which is defined above. A prize may be cash or a perquisite (payment "in kind" like a gift certificate).

Prizes and awards are seldom exempt from the customary 30% withholding, even if the nonresident recipient has never been present in the U.S. The IRS defines all prizes and awards as U.S.-sourced income and, therefore, subject to the 30% nonresident alien withholding unless a tax treaty exemption applies. (See income sourcing table in Section 2)

Contact the NRA Tax Specialist for specific instructions on how to process your payments for prizes and/or awards.

Summary

In this section, the sponsoring department has categorized the income to the nonresident alien as:

- wages/salary payments to employees;
- payments made to independent contractors for services rendered;
- scholarship/fellowship payments made to students, scholars, and trainees;
- prizes / awards

Section 4

TAXPAYER IDENTIFICATION NUMBERS (TINs)

Overview

This section describes two types of U.S. taxpayer identification numbers, how to obtain one, and how it should be used.

Taxpayer Identification Numbers

Taxpayer identification numbers (TINs) issued by the Social Security Administration are called Social Security numbers (SSNs). However, some foreign visitors do not qualify to obtain an SSN. For those individuals, the Internal Revenue Service will issue an Individual Taxpayer Identification Number (ITIN). The paragraphs below describe procedures the foreign visitor should follow to obtain a taxpayer identification number.

How to Obtain a Social Security Number

Social Security numbers are reserved for individuals who are employed in the U.S. With few exceptions, the Social Security Administration (SSA) will not issue an SSN for non-work purposes. An individual may obtain an SSN by completing Form SS-5, Application for a Social Security Card, available from the local Social Security Administration Office. Please check with your campus international office for additional documentation that may be required.

In general, the SSA requires a 10-day waiting period between the date of arrival in the U.S. and the submission of an application for an SSN. (NRA employees must promptly apply for a Social Security number and immediately upon receipt of their SS card, provide a copy to the HR/Payroll Office and their supervisor. Nonresident alien employees may be hired, work, and be paid prior to receiving their SSN, as long as their authorization for employment is valid. (HR Policy 105)

How to Obtain an Individual Taxpayer Identification Number (ITIN)

Individual Taxpayer Identification Numbers (ITINs) are issued by the Internal Revenue Service (IRS) to individuals who are not eligible to obtain an SSN but must furnish a tax identification number for any number of U.S. tax related reasons. (It should be noted that an ITIN cannot be used for employment.) If an individual has been issued an ITIN and subsequently is issued an SSN, the individual should stop using the ITIN and use the SSN instead. A copy of the Social Security card should be attached to the ITIN Notice and mailed to the ITIN Unit or local IRS office so records can be updated.

An individual who wishes to apply for an ITIN may complete Form W-7, attach certified or notarized copies of documents that substantiate the information provided on the application form, and submit it along with their original income tax return to the ITIN Processing Unit. (A list of acceptable documents can be found in the W-7 instructions.) The ITIN Unit will process the W-7 application, assign an ITIN to the return and send it to the appropriate income tax processing center. (Notary Instructions/Wording, Exhibit 4-A).

There are few exceptions to the requirement to include a U.S. tax return with an ITIN application (W-7). A list of exceptions can be found in the W-7 instructions. If you claim one of the exceptions you are required to submit the documentation specified in the instructions when you submit Form W-7 to the ITIN Unit.

Contact the NRA Tax Specialist if you are not sure if you are eligible to apply for an SSN or have questions regarding how to complete Form W-7.

Summary

This section described how an individual may apply for a Social Security number. If the individual is not legally permitted to work in the U.S., then the individual may be eligible to apply for an ITIN instead of an SSN.

Section 5

INCOME TAX TREATIES

Overview

The U.S. government has agreements, called income tax treaties, with over sixty foreign governments that are designed to avoid double taxation on income. Each income tax treaty is negotiated separately, so the provisions vary from country to country and generally take precedence over U.S. tax law. The Windstar Tax Navigator application will determine if an individual qualifies for a tax treaty exemption and will print appropriate application forms.

How to determine if an individual may qualify for a tax treaty exemption

All NRAs must complete the Tax Assessment Intake Form (UM-374) and submit copies of passport, visa, and current U.S. immigration documents to the campus NRA Tax Specialist for a final tax treaty determination.

To be eligible for a tax treaty exemption:

- the individual must reside in a tax treaty country* (Treaty country list, Exhibit 5-A);
- U.S. activity and/or immigration status must meet treaty criteria;
- individual must have an SSN or ITIN;
- duration of stay in the U.S. must meet treaty criteria; and
- the individual must meet all other treaty requirements, as determined by the NRA Tax Specialist.

Section 6

COMPENSATION FOR INDEPENDENT PERSONAL SERVICES

Overview

The purpose of this section is to provide assistance for determining if the type of payment to be made meets IRS requirements for compensation for independent personal services and the individual who provides this service to the University is eligible for such payments.

How to make payments to nonresident alien independent contractors

1. Will the individual perform the activity/service within the U.S.?

YES: Go to #2

NO: Contact your campus NRA Tax Specialist for payment instructions.

2. Will the individual be in an immigration status that permits him/her to receive compensation for independent personal services or reimbursement/direct payment of travel expenses when the activity occurs? (Exhibits 6-C and O-A)

YES: Go to #3

NO: Terminate agreement immediately – it is invalid. The University may be subject to penalties if funds are provided to an NRA who is not authorized by the Department of Homeland Security to participate in the activity that generated those funds.

3. The international visitor must provide either a completed *Tax Assessment Intake Form (UM-374)* or similar information according to instructions from the NRA Tax Specialist. In addition, the visitor must provide to the Tax Specialist, copies of required documents (US visa stamp in passport, unexpired foreign passport, I-94, and Social Security card, if available).

4. Does the individual possess an U.S. taxpayer identification number (either an SSN or Individual Taxpayer Identification Number [ITIN])?

YES: Proceed with payment documentation according to instructions (i.e. submission of Forms *UM-376A and UM-378*) (Exhibits 6-A&B)

NO: Absence of an SSN or ITIN (or pending application through the campus NRA Tax Specialist) will require a 30% withholding. The payment may be “grossed up” to provide the amount originally promised.

Contact the campus NRA Tax Specialist for assistance if necessary.

Section 7

COMPENSATION TO EMPLOYEES

Overview

Generally, wages/salary payments to nonresident alien employees are subject to the same graduated withholding tax rates as for U.S. citizens. However, there are special rules for how a nonresident alien, for tax purposes, must complete Form W-4. The special rules may be reviewed with the employee during an appointment with the NRA Tax Specialist. For example, a nonresident alien cannot write “Exempt” on Form W-4.

Wage/salary payments made to nonresident alien employees

1. Is the employment activity located within the U.S.?

YES: The compensation is U.S. sourced income. Prior to beginning work, the new employee must schedule a meeting with the campus NRA Tax Specialist. The employee must bring to the meeting: a completed *Tax Assessment Intake Form (UM-374)*; an original Form I-94, I-20, DS-2019 or I-797, unexpired foreign passport, completed PAF, and Appointment Notification Form (if applicable).

NO: The compensation is foreign sourced. The University is required to neither report nor withhold taxes from foreign sourced income to nonresident aliens. Indicate on the New Vendor Request form that the payment represents foreign sourced income to a nonresident alien and is not subject to 1099 reporting.

2. There are two provisions for FICA withholding exemptions from wages paid by the University.

“Student” exemption: as described in HR policy HR 222, administered by hiring departments.

(Student FICA Checklist -Exhibit 7-A)

“NRA exemption” administered by campus NRA Taxation Specialists. Employees exempted under this statute will have a future FICA expiration date in the UM Specific panel of the PeopleSoft HR job data panels. This exemption is available for both student and non-student employees. This exemption is entered in the system as soon as possible after the “new hire” paperwork has been finalized. If this panel is blank in PeopleSoft, the employee may need to be referred to the campus NRA Tax Specialist.

3. There may be changes to the PeopleSoft Pay Group and associated Earn Code after the “new hire” package is processed. For example: non-student employees and those from Canada may be changed from MON to M18 or M17 and from BIW to B18 or B17 to provide tax treaty exemptions from withholding. Similarly, once tax treaty benefits end, the person’s earn code may be changed back to MON or BIW. The NRA Tax Specialist will attempt to notify departments when these changes occur. (Payroll Earnings Types, Earn Codes and Pay Groups for Nonresident Aliens (Exhibit O-B))

Section 8

SCHOLARSHIPS / FELLOWSHIPS¹⁰

Overview

This section describes how to make nonqualified scholarship payments and who may qualify for a lower tax withholding rate

Scholarship and Fellowship Payments

Section 2 and 3 of this guide explained that the "qualified" portion of a scholarship/fellowship can be excluded from taxable income. Amounts received in excess of "qualified" expenses are considered "non-qualified" making the scholarship/fellowship subject to taxes. Income tax treaties may exempt an otherwise taxable scholarship/fellowship from tax.

Who May Qualify for a Lower Withholding Rate of 14%

IRC Section 1441(b) provides that for scholarship/fellowship payments made to nonresident aliens who meet the following criteria, the statutory 30% withholding rate is reduced to 14%. To qualify for the 14% withholding rate:

- the grantee must be a nonresident alien in the U.S. in F, J, M, or Q immigration status;
- the grantee must be a "candidate for a degree" as described in Section 2; and
- the payment must be a scholarship/fellowship

How to make Non-qualified Scholarship/Fellowship Payments

1. Is the payee required to perform services in the U.S. in order to receive this grant?

YES: The payee is considered an employee of the University. Follow routine "hiring" procedures in Section 7. **END.** **NO: Goto#2.**

2. Are the funds for the scholarship from sources outside the U.S. and designated to a specific recipient?

YES: Income is not taxable/reportable in the U.S. **Go to #4.** **NO:** The grant is U.S. sourced. **Go to #3.**

3. The individual must complete the *Tax Assessment Intake Form (UM-374)* and/or follow the intake procedures according to the campus NRA Tax Specialist. Copies of Form I-94, Passport, U.S. visa, and Forms I-20, DS-2019 or I-797, when appropriate, must accompany the UM-374 or otherwise be provided in accordance with campus NRA Tax Specialist procedures. **Go to #4.**

¹⁰The term "fellowship" may vary among campuses. More important than what the payment is called is whether services are required as a condition for receiving the payment. Therefore the section presumes that the terms scholarship and fellowship are the same to the IRS.

4. Contact the NRA Tax Specialist to determine which of the mechanisms of payment listed below is most appropriate and what documentation is required for the means of

- **CASHIERS:** Payment goes through the Student Financial Aid Office and appears as a credit on the student account. (Most common means of making scholarship payments.)
- **PAYROLL:** For non-student scholarship payments and limited student payments of housing stipends (i.e. off-campus athletic housing scholarship).

Section 9

COURTESY APPOINTMENTS

Overview

This section describes who should have a courtesy appointment, their purpose, and procedures departments should follow to set them up.

Who Should Have a Courtesy Appointment?

Individuals who will be housed on campus should be set up in HR PeopleSoft with a courtesy appointment. These individuals may or may not be paid by other sources.

Their Purpose

The University of Missouri maintains a UM Workers' Compensation Policy to cover employees for work related injuries. Non-employees are also covered while they are on campus conducting their activities. In the event a non-employee is injured on campus, the courtesy appointment confirms the individual's relationship with the University and makes the claim process easier.

Courtesy appointments enable individuals to obtain an UMSL ID card, have access to library and other campus facilities, and receive "employee discounts" on purchases at the University Bookstore.

Individual must show their UMSL ID card to obtain access to these benefits. UMSL ID cards are issued by the Center for Student Success, room 225 MSC, by submitting an ID Request Form. Departments may request the ID form by attaching a note to the completed Courtesy Appointment PAF, or by e-mailing the request to the HR Specialist.

The department should work with the Technology Support Center to obtain internet access and establish an e-mail account for non-employees housed in the department. A courtesy appointment must be established and an Employee ID (Empl ID) assigned before IT can assign an SSO and establish an e-mail account for the individual.

Preparing the PAF

Departments must submit a completed Form UM376 (Exhibit 6B) to the Human Resources Department to establish a courtesy appointment for a non-employee. Questions regarding completion of the form should be directed to the Human Resources Department.

EXHIBIT 1-A

Tax Assessment Intake Form -- University of Missouri-St. Louis

This form must be completed before you can receive any form of payment. All applicable questions below must be answered. The completed form must be presented with your passport and immigration documents at the time of appointment.

PERSONAL / PASSPORT INFORMATION

Last or Family Name: _____ First: _____ Middle: _____
Date of Birth (month/day/year): ___/___/___ E-mail address: _____
Social Security # (or Individual Taxpayer ID # if no SS#): _____ Student # (If an UMSL Student) _____
Country of citizenship: _____ Country that issued passport: _____
Passport # _____ Passport Expiration Date (month/day/year): ___/___/___
Visa # (red number): _____

ADDRESSES

U.S. Local Street Address:	Foreign (home) Residence Address (should not be P.O. Box)

CURRENT IMMIGRATION STATUS

U.S. Immigrant/Permanent Resident F-1 Student
 H-1B Temporary Worker J-2 Dependent
 Other: _____ J-1 Exchange Visitor
--IF J-1 Exchange Visitor, what category?
 Student Research Scholar Short Term Scholar Alien Physician Other: _____

PRIMARY ACTIVITY DURING THIS VISIT (Choose only one)

<input type="checkbox"/> Studying in a degree program	<input type="checkbox"/> Observing	<input type="checkbox"/> Demonstrating special skills
<input type="checkbox"/> Studying in a non-degree program	<input type="checkbox"/> Consulting	<input type="checkbox"/> Clinical activities
<input type="checkbox"/> Teaching	<input type="checkbox"/> Conducting research	<input type="checkbox"/> Temporary employment
<input type="checkbox"/> Lecturing	<input type="checkbox"/> Training	<input type="checkbox"/> Here with spouse

What was the start date of your immigration status for the current activity? ___/___/___
(In many cases, this is the date you entered the U.S.) month/ day/year

What is the projected end date of your primary activity? ___/___/___
(In many cases, this is the completion date on your immigration document.) month/ day/ year

If you are a student, at what level do you study?

Undergraduate Masters Doctoral Other: _____

Describe the activity that will result in U.S. income (i.e. professor of physics, consulting, teaching assistant, food service worker, scholarship, contest prize, etc.) _____

Name of UMSL Department providing the income? _____ Amount? _____

EXHIBIT 1-B

TAX EXEMPTIONS INFORMATION

Is your spouse in the U.S.? Yes No Is your spouse employed? Yes No

Do you want to claim an exemption for your spouse if legally allowed to do so? Yes No

Do you have other dependents in the U.S. you would like to claim exemptions for?

Yes No If so, how many? _____

RESIDENCY VERIFICATION

What country did you live in before this visit to the U.S.? _____

Did you pay taxes as a resident of that country? Yes No

Did your tax residency in that country end prior to this visit to the U.S.?

Yes No If yes, when? ____/____/____

U.S. IMMIGRATION HISTORY, Part 1

If the answer to either of the questions below is yes, please complete U.S. Immigration History, Part 2.

Have you ever had another immigration status in the United States? Yes No

Have you ever been present in the United States before this visit? Yes No

U.S. IMMIGRATION HISTORY, Part 2

Please list any **F, J, M, or Q** visa immigration activity since January 1, 1985 and all other visa immigration activity only for the past three calendar years.

Date of US Entry month/day/year	Date of US Exit month/day/year	Visa/Immigration Status	J-1 Subtype	Primary Activity	Have you Taken Any Treaty benefits?
__/__/__	__/__/__	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
__/__/__	__/__/__	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
__/__/__	__/__/__	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
__/__/__	__/__/__	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
__/__/__	__/__/__	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
__/__/__	__/__/__	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
__/__/__	__/__/__	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

I hereby certify that all of the above information is true and correct. I understand that if my status changes from that which I have indicated on the form I must submit a new Tax Assessment Intake Form.

Signature: _____ **Local Phone Number:** _____ **Date:** _____

PLEASE RETURN FORM TO: Sandra Cravshatz, Nonresident Alien Tax Specialist, International Student Services Office, 261 MSC

Exhibit 3-A

UNIVERSITY OF MISSOURI EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

Individuals hired to perform services for the University of Missouri are presumed to be employees of the University. The information provided below will assist the University in determining whether the individual performing the services will be classified for federal, state and FICA tax purposes as an employee or as an independent contractor. The checklist should be completed by the person knowledgeable about the services to be rendered and responsible for the hiring of the individual. Complete Sections I, II and III (if necessary) and attach a description of services to be provided if the checklist indicates that an individual **may be** treated as an independent contractor. Otherwise, follow the procedures for hiring a new employee.

I. General Information		
_____ (Individual's Name)	_____ (Social Security No. or Individual Taxpayer ID)	Funding: <input type="checkbox"/> Non Grant <input type="checkbox"/> Sponsored Project/Grant
Department _____	Residency Status for immigration purposes (check one):	<input type="checkbox"/> U.S. Citizen <input type="checkbox"/> Lawful Permanent Resident <input type="checkbox"/> Non-resident Alien
Form Preparer _____ (Signature)	_____ (Date)	_____ (Phone No.)
II. Multiple Relationships with the University		
	YES	NO
A. Does this individual currently perform similar work for the University as an employee?	_____	_____
B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of his or her independent contractor services?	_____	_____
C. During the 12 months prior to the date on which the independent contractor services commenced, did the individual have an official University appointment (including temporary) and provide the same or similar services?	_____	_____
D. Does the University pay as employees others who perform essentially the same duties that are to be performed by this individual?	_____	_____
E. Does the individual only provide services to the University of Missouri and not offer their services to the general public as part of a trade or business?	_____	_____
If the answer is "No" to all questions, proceed to the questions in Section III. If the answer is "Yes" to any of the five questions, the individual should be classified as an employee and paid via the normal appointment process.		
III. Classification Guidelines (Complete only one of A., B. or C. depending on the type of services performed by the individual.)		
A. Teacher/Lecturer/Instructor	YES	NO
1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions and has no influence in assigning a grade or certifying the completion of a course)?	_____	_____
	May be an ind. contractor	Go to 2.
2. a. Is the individual teaching a course that is neither a degree prerequisite for students nor provides credit for a University degree?	_____	_____
b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?	_____	_____
If the answer to both questions 2.a. and 2.b. is "Yes," then treat the individual as an independent contractor. If the answer to either question 2.a. or 2.b. is "No," then go to question #3.		
3. In performing instructional duties, will the individual primarily use course materials or textbooks that are created, selected or provided by the individual or will the individual determine course content or instructional sequence?	_____	_____
	May be an ind. contractor	Treat as an employee
B. Researcher		
Researchers hired to perform services for a University department are presumed to be employees of the University. If, however, the researcher is hired to perform research for a particular University professor or employee, please indicate which of the following relationships is applicable by placing a check mark in the appropriate blank:		
<u>Relationship #1</u> – The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee determines how the work will be performed.	_____	_____
	Treat as an employee	May be an ind. contractor
<u>Relationship #2</u> – The individual will serve in an advisory or consulting capacity with a University professor or employee (i.e., the individual will be working "with" the University professor or employee in collaboration between equals" type arrangement).	_____	_____
	May be an ind. contractor	Treat as an employee
C. Individuals Not Covered Under Sections A. or B.		
1. Does the individual provide the same or similar services to other entities or to the general public part of a trade or business?	_____	_____
	May be an ind. contractor	Go to 2.
2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise?	_____	_____
	Treat as an employee	Go to 3.
3. Will the University set the number of hours and/or days of the week that the individual is required to work as opposed to allowing the individual to set own work schedule?	_____	_____
	Treat as an employee	May be an ind. contractor

Exhibit 4-A NOTARY WORDING FOR ITIN APPLICATION (W-7)

State of Missouri
County of St. Louis

On this ___ day of _____ in the year 20___, I certify that the attached copy and the duplicate retained by me as a notarial record is a true, exact, complete, and unaltered photocopy of the passport biographical page of the passport of (applicant's name). The original and unaltered photocopy was presented to me by the document's custodian, (NRA Tax Specialist's name). To the best of my knowledge, the photocopied document is neither a public record nor a publicly recordable document, certified copies of which are available from an official source other than a Notary.

Signature of Notary Public

Exhibit 4-A NOTARY WORDING FOR ITIN APPLICATION (W-7) (con't.)

I, _____, do hereby request a Notary copy certification of the biographical page of the passport of _____ for purposes of making an application to the Internal Revenue Service for an Individual Taxpayer Identification Number (ITIN). To the best of my knowledge, preparation of a copy, or certification of a copy of this document does not violate any state or federal law.

Signature of person making request

Date of Request

EXHIBIT 5-A

INCOME TAX TREATY COUNTRIES

Australia	Kazakhstan	Turkey
Austria	Korea, Republic of South	Ukraine
Bangladesh	Latvia	United Kingdom
Barbados	Lithuania	Venezuela
Belgium	Luxembourg	
Canada	Mexico	
China, People's Republic of	Morocco	
CIS (USSR/NIS) ¹¹	Netherlands	
Cyprus	New Zealand	
Czech Republic	Norway	
Denmark	Pakistan	
Egypt	Philippines	
Estonia	Poland	
Finland	Portugal	
France	Romania	
Germany	Russia	
Greece	Slovak Republic	
Hungary	Slovenia	
Iceland	South Africa	
India	Spain	
Indonesia	Sri Lanka	
Ireland	Sweden	
Israel	Switzerland	
Italy	Thailand	
Jamaica	Trinidad and Tobago	
Japan	Tunisia	

¹¹ The U.S. – U.S.S.R. income tax treaty applies to the countries of Armenia, Azerbaijan, Belarus, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.

* Countries listed above may include tax treaties for scholarship, wage, and independent contractor income. However, not all countries will provide exemptions from all income types. Therefore, listing of a country does not assure that there will be a treaty exemption from withholding for the current activity. Listing of a country does not also assure that the NRA visitor will fulfill the required terms of eligibility for treaty benefits. These will be determined during the tax assessment process.

Exhibit 5-B IRS Publication 901, Table 2

Table 2. Compensation for Personal Services Performed in United States Exempt from U.S. Income Tax Under Income Tax Treaties

Country (1)	Code ¹ (2)	Category of Personal Services (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Australia	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment	183 days	Any contractor	\$10,000 ²⁵	17
	17	Dependent personal services ¹⁶	183 days	Any foreign resident	No limit	15
	20	Public entertainment	183 days	Any foreign resident	\$10,000 ²⁵	17
	19	Studying and training; Remittances or allowances ¹⁶	No limit	Any foreign resident	No limit	20
Austria	16	Independent personal services ²²	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 p.a. ²⁶	17
	17	Dependent personal services ¹⁶	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁶	17
	19	Studying and training; Remittances or allowances ¹⁶	3 years ¹¹	Any foreign resident	No limit	20
Bangladesh	15	Scholarship or fellowship grant ⁴	2 years ¹¹	Any U.S. or foreign resident ²	No limit	21(2)
	16	Independent personal services ²²	183 days	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$10,000 ²⁵	18
	17	Dependent personal services ¹⁶	183 days	Any foreign resident	No limit	16
	20	Public entertainment	No limit	Any contractor	\$10,000 ²⁵	18
	18	Teaching or research ⁴	2 years	Any U.S. or foreign resident	No limit	21(1)
Barbados	16	Independent personal services ²²	89 days	Any foreign contractor	No limit	14
	20	Public entertainment	89 days	Any U.S. contractor	\$5,000	14
	17	Dependent personal services ¹⁶	183 days	Any foreign resident	\$250 per day or \$4,000 p.a. ⁶	17
	19	Studying and training; Remittances or allowances ¹⁶	No limit	Any U.S. or foreign resident	\$5,000	15
Belgium (old treaty)	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁴	No limit	21(1)
	16	Independent personal services ²²	182 days	Any contractor	No limit	14(2)(a)(b)
	20	Public entertainment	90 days	Any contractor	\$3,000	14(2)(c)
	17	Dependent personal services ¹⁶	182 days	Belgian resident	No limit	15
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	20
	19	Studying and training; Remittances or allowances, Compensation during training	5 years, 12 consec. mo.	Any foreign resident, Belgian resident	No limit, \$5,000	21(1), 21(2)(b)
Belgium (new treaty)	16	Independent personal services ²²	183 days	Any foreign resident	No limit	14
	17	Dependent personal services ¹⁶	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁶	16
	20	Public entertainment	No limit	Any U.S. educational or research institution	No limit	19(2)
	18	Teaching ⁴	2 years	Any foreign resident	No limit	19(1)(a)
	19	Studying and training; Remittances or allowances, Compensation during study or training	No limit ²⁷	Any U.S. or foreign resident	\$9,000 p.a.	19(1)(b)
Canada	16	Independent personal services ²²	No limit	Any contractor	No limit ¹²	XIV
	20	Public entertainment	No limit	Any contractor	\$15,000 p.a. ²⁶	XVI
	17	Dependent personal services ¹⁶	No limit	Any U.S. or foreign resident	\$10,000	XV
	20	Public entertainment ⁸	183 days	Any foreign resident ¹⁸	No limit ¹²	XV
	19	Studying and training; Remittances or allowances ¹⁰	No limit	Any U.S. or foreign resident	\$15,000 p.a. ²⁶	XVI

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
China, People's Rep. of	15	Scholarship or fellowship grant	No specific limit	Any U.S. or foreign resident ^c	No limit	20(b)
	16	Independent personal services ²²	183 days	Any contractor	No limit	13
	20	Public entertainment	No limit	Any contractor	No limit	16
	17	Dependent personal services ¹⁶	183 days	Any foreign resident	No limit	14
	20	Public entertainment	No limit	Any U.S. or foreign resident	No limit	16
	18	Teaching ⁴	No limit	U.S. educational or research institute	No limit	19
Commonwealth of Independent States	19	Studying and training: Remittances or allowances. Compensation during training or while gaining experience.	No specific limit	Any foreign resident	No limit	20(a)
	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident	Limited ¹⁹	VI(1)
	16	Independent personal services	183 days	Any U.S. or foreign contractor	No limit	VI(2)
	17	Dependent personal services	183 days	Any U.S. or foreign resident	No limit	VI(2)
	18	Teaching ¹⁸	2 years	Any U.S. educational or scientific institution	No limit	VI(1)
	19	Studying and training: Remittances or allowances. Compensation while gaining experience. Compensation under U.S. Government program	5 years 1 year 1 year	Any U.S. or foreign resident. C.I.S. resident Any U.S. or foreign resident.	Limited ¹⁹ No limit ¹⁹ No limit	VI(1) VI(1)
Cyprus	15	Scholarship or fellowship grant	Generally, 5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	16	Independent personal services ²²	182 days	Any contractor	No limit	17
	20	Public entertainment	No limit	Any contractor	\$500 per day or \$5,000 p.a. ¹⁶	19(1)
	17	Dependent personal services ¹⁵	182 days	Any foreign resident	No limit	18
	20	Directors' fees	No limit	U.S. corporation	No limit ²¹	20
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$500 per day or \$5,000 p.a.	19(1)
	19	Studying and training: Remittances or allowances. Compensation during training	Generally, 5 years Generally, 5 years	Any foreign resident	No limit	21(1)
	19	Compensation while gaining experience ² . Compensation under U.S. Government program	1 year 1 year	Any U.S. or foreign resident. Cyprus resident U.S. Government or its contractor	\$2,000 p.a. \$7,500 \$10,000	21(1) 21(2) 21(3)
Czech Republic	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ^c	No limit	21(1)
	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment	183 days	Any contractor	\$20,000 p.a. ³⁰	18
	17	Dependent personal services ¹⁶	183 days	Any foreign resident	No limit	15
	20	Public entertainment	183 days	Any foreign resident	\$20,000 p.a. ³⁰	18
	18	Teaching ⁴	2 years	Any U.S. educational or research institution	No limit	21(5)
	19	Studying and training: ⁴ Remittances and allowances Compensation during training Compensation while gaining experience. Compensation under U.S. Government program	5 years 5 years 12 consec. mos. 1 year	Any foreign resident Any U.S. or foreign resident. Czech resident U.S. Government	No limit \$5,000 p.a. \$8,000 \$10,000	21(1) 21(1) 21(2) 21(3)
Denmark	16	Independent personal services ²²	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 p.a. ²⁵	17
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	15
	20	Public entertainment	183 days	Any foreign resident	\$20,000 p.a. ²⁵	17
	19	Studying and training: ⁴ Remittances or allowances ¹⁰	3 years ¹¹	Any foreign resident	No limit	20

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Egypt	15	Scholarship or fellowship grant	Generally, 5 years	Any U.S. or foreign resident ⁵	No limit	23(1)
	16	Independent personal services	89 days	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$400 per day	17
	17	Dependent personal services ^{4, 15}	89 days	Egyptian resident	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day	17
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	22
	19	Studying and training: Remittances or allowances	Generally, 5 years	Any foreign resident	No limit	23(1)
		Compensation during training	Generally, 5 years	U.S. or any foreign resident	\$3,000 p.a.	23(1)
		Compensation while gaining experience ²	12 consec. mos.	Egyptian resident	\$7,500	23(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	23(3)
Estonia	15	Scholarship or fellowship grants ⁴	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	16	Independent personal services ⁵	183 days	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 ³⁰	17
	17	Dependent personal services ^{4, 15}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 ³⁰	17
	18	Teaching ⁴	No limit	Any foreign resident	No limit	20(1)
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	20(2)
		Compensation during training	12 consec. mos.	Estonian resident	\$8,000	20(2)
		Compensation while gaining experience ²	5 years	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
		Compensation under U.S. Government program	12 consec. mos.	Estonian resident	\$8,000	20(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	20(3)
Finland	16	Independent personal services ⁵	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 p.a. ³⁰	17
	17	Dependent personal services ^{4, 15}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20
France	15	Scholarship or fellowship grant	5 years ⁴⁰	Any U.S. or foreign resident ⁶	No limit	21(1)
	16	Independent personal services ⁵	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$10,000 ³⁰	17
	17	Dependent personal services ^{4, 15}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 ³⁰	17
	18	Teaching ^{4, 39}	2 years ⁴⁰	U.S. educational or research institution	No limit	20
	19	Studying and training: Remittances or allowances	5 years ⁴⁰	Any foreign resident	No limit	21(1)
		Compensation during study or training	12 consec. mos.	French resident	\$8,000	21(2)
		Compensation while gaining experience ²	5 years	Other foreign or U.S. resident	\$5,000 p.a.	21(1)
		Compensation while gaining experience ²	12 consec. mos.	French resident	\$8,000	21(2)
Germany	15	Scholarship or fellowship grant	No limit	Any U.S. or foreign resident ⁶	No limit	20(3)
	16	Independent personal services ⁵	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 p.a. ³⁰	17
	17	Dependent personal services ^{4, 15, 34}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	183 days	Any foreign resident	\$20,000 p.a. ³⁰	17
	18	Teaching ⁴	2 years	U.S. educational or research institution	No limit	20(1)
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20(2)
		Compensation during study or training	4 years	Any U.S. or foreign resident	\$5,000 p.a.	20(4)
		Compensation while gaining experience ²	1 year	Any German enterprise or foreign organization or institution	\$10,000 ²⁸	20(5)

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose				
Germany (as modified)	15	Scholarship or fellowship grant	No limit	Any U.S. or foreign resident ⁶	No limit	20(3)
	16	Independent personal services ¹⁸	No limit	Any foreign resident	No limit	15
	17	Dependent personal services ^{18,24}	183 days	Any U.S. or foreign resident	\$20,000 p.a. ^{30*}	17
	20	Public entertainment	No limit	U.S. educational or research institution	No limit	20(1)
	18	Teaching ^{4,55}	2 years			
	19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	20(2)
Greece	16	Independent personal services	183 days	Greek resident contractor	No limit	X
	17	Dependent personal services	183 days	Other foreign or U.S. resident contractor	\$10,000	X
	18	Teaching	183 days	Greek resident	No limit	X
	19	Studying and training: Remittances or allowances	183 days	Other foreign or U.S. resident	\$10,000	X
			3 years	U.S. educational institution	No limit	XII
			No limit	Any foreign resident	No limit	XIII
Hungary	16	Independent personal services ¹⁸	183 days	Any contractor	No limit	13
	17	Dependent personal services ¹⁸	183 days	Any foreign resident	No limit	14
	18	Teaching	2 years	U.S. educational institution	No limit	17
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	18(1)
Iceland	15	Scholarship and fellowship grant	5 years	Any U.S. or foreign resident ¹	No limit	22(1)
	16	Independent personal services ¹⁸	182 days	Any contractor	No limit	18
	20	Public entertainment	90 days	Any contractor	\$100 per day	18
	17	Dependent personal services ¹⁶	182 days	Iceland resident ¹⁶	No limit	19
	18	Teaching ¹	2 years	U.S. educational institution	No limit	21
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ¹ Compensation under U.S. Government program	5 years 5 years 12 consec. mo. 1 year	Any foreign resident U.S. or any foreign resident Iceland resident U.S. Government or its contractor	No limit \$2,000 p.a. \$5,000 \$10,000	22(1) 22(1) 22(2) 22(3)
India	16	Independent personal services ^{1,22}	89 days	Any contractor	No limit	15
	20	Public entertainment ²¹	89 days	Any contractor	\$1,500 p.a. ²⁶	18
	17	Dependent personal services ^{1,16}	183 days	Any foreign resident	No limit	16
	20	Public entertainment ¹⁷	183 days	Any foreign resident	\$1,500 p.a. ²⁶	18
	18	Teaching ¹	2 years	U.S. educational institution	No limit	22
	19	Studying and training: Remittances or allowances	No limit	Any foreign resident ²⁷	No limit	21(1)
Indonesia	15	Scholarship and fellowship grant	5 years	Any U.S. or foreign resident ⁶	No limit	19(1)
	16	Independent personal services ¹⁸	119 days	Any contractor	No limit	15
	20	Public entertainment ²³	No limit	Any contractor	\$2,000 p.a. ²⁶	17
	17	Dependent personal services ¹⁶	119 days	Any foreign resident	No limit	16
	20	Public entertainment ¹⁸	No limit	Any U.S. or foreign resident	\$2,000 p.a. ²⁶	17
	19	Teaching ^{30*} Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience	2 years 5 years 5 years 12 consec. mo.	U.S. educational institution Any foreign resident Any foreign or U.S. resident Any U.S. or foreign resident	No limit No limit \$2,000 p.a. \$7,500	20 19(1) 19(1) 19(2)
Ireland	16	Independent personal services ¹⁸	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 p.a. ^{26*}	17
	17	Dependent personal services ^{16,23}	183 days	Any foreign resident	No limit	15
	19	Studying and training: Remittances or allowances ¹⁹	No limit 1 year ¹¹	Any U.S. or foreign resident Any foreign resident	\$20,000 p.a. ^{26*} No limit	17 20

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)	
	Code ¹ (2)	Purpose (3)					
Israel	15	Scholarship and fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	24(1)	
	16	Independent personal services	182 days	Any contractor	No limit	16	
	20	Public entertainment	No limit	Any contractor	\$400 per day ^{6f}	18	
	17	Dependent personal services ¹⁵	182 days	Israeli resident ⁶	No limit	17	
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day ^{6f}	18	
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	23	
	19	Studying and training: Remittances or allowances, Compensation during study or training	5 years	Any foreign resident	No limit	24(1)	
		Compensation while gaining experience, Compensation under U.S. Government program	5 years 12 consec. mo. 1 year	Any U.S. or foreign resident Israeli resident U.S. Government or its contractor	\$3,000 p.a. \$7,500 \$10,000	24(1) 24(2) 24(3)	
	Italy	16	Independent personal services ^{7,22}	183 days	Any contractor	No limit	14
		20	Public entertainment	90 days	Any contractor	\$12,000 p.a. ^{3a}	17(1)
17		Dependent personal services ¹⁶	183 days	Any foreign resident	No limit	15	
20		Public entertainment	90 days	Any U.S. or foreign resident	\$12,000 p.a. ^{3a}	17(1)	
18		Teaching ⁴	2 years	U.S. educational institution	No limit	20	
19		Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	21	
Jamaica	16	Independent personal services ²²	89 days	Any foreign contractor	No limit	14	
	20	Public entertainment	89 days	Any U.S. contractor Any contractor	\$5,000 p.a. \$400 per day or \$5,000 p.a. ⁶	14 18	
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	\$5,000 p.a.	15	
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day or \$5,000 p.a. ⁶	18	
	18	Directors' fees	No limit	U.S. resident	\$400 per day ⁹	16	
	19	Teaching ⁴ Studying and training: ²⁰ Remittances or allowances ¹⁰	2 years No limit	U.S. educational institution Any foreign resident	No limit	22	
		Compensation during study, Compensation while gaining experience ⁷	12 consec. mo. 12 consec. mo.	Jamaican resident Jamaican resident	\$7,500 p.a. \$7,500 p.a.	21(1) 21(2) 21(2)	
Japan	16	Independent personal services ^{7,64}	No limit	Any contractor	\$10,000 p.a. ^{9c}	16	
	20	Public entertainment	183 days	Any foreign resident	No limit	14	
	17	Dependent personal services ¹⁶	No limit	Any U.S. or foreign resident	\$10,000 p.a. ^{9c}	16	
	20	Public entertainment	No limit	Any U.S. or foreign resident	No limit	20	
	18	Teaching or research ⁴	2 years	Any U.S. educational institution	No limit	20	
	19	Studying and training: Remittances or allowances	1 year ¹¹	Any foreign resident	No limit	19	
Kazakhstan	15	Scholarship or fellowship grant ¹⁴	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	19	
	16	Independent personal services ²²	183 days	Any contractor	No limit	14	
	17	Dependent personal services ¹⁶	183 days	Any foreign resident	No limit	15	
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	19	
Korea, Rep. of	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	21(1)	
	16	Independent personal services ²²	182 days	Any contractor	\$3,000 p.a.	18	
	17	Dependent personal services ¹⁶	182 days	Korean resident ⁶	\$3,000 p.a.	19	
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	20	
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	21(1)	
		Compensation during training, Compensation while gaining experience ⁷	5 years 1 year	Any foreign or U.S. resident Korean resident	\$2,000 p.a. \$5,000	21(1) 21(1) 21(2)	
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	21(3)	

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Latvia	15	Scholarship or fellowship grants ⁴	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	16	Independent personal services ⁶	183 days	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 ⁷	17
	17	Dependent personal services ^{8,16}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 ³⁰	17
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	20(1)
		Compensation during training	12 consec. moos. 5 years	Latvian resident Other foreign or U.S. resident	\$8,000 \$5,000 p.a.	20(2) 20(1)
		Compensation while gaining experience ⁹ Compensation under U.S. Government program	12 consec. moos. 1 year	Latvian resident U.S. Government or its contractor	\$8,000 \$10,000	20(2) 20(3)
Lithuania	15	Scholarship or fellowship grants ⁴	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	16	Independent personal services ⁶	183 days	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 ⁷	17
	17	Dependent personal services ^{8,16}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 ³⁰	17
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	20(1)
		Compensation during training	12 consec. moos. 5 years	Lithuanian resident Other foreign or U.S. resident	\$8,000 \$5,000 p.a.	20(2) 20(1)
		Compensation while gaining experience ⁹ Compensation under U.S. Government program	12 consec. moos. 1 year	Lithuanian resident U.S. Government or its contractor	\$8,000 \$10,000	20(2) 20(3)
Luxembourg	16	Independent personal services ⁶	No limit	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$10,000 ⁷	18
	17	Dependent personal services ^{8,16}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any foreign resident	\$10,000 ²⁵	18
	18	Teaching or research ¹⁰	2 years	Any U.S. or foreign resident	No limit	21(2)
Mexico	19	Studying and training: Remittances or allowances ¹⁰	2 years ¹¹	Any U.S. or foreign resident	No limit	21(1)
	16	Independent personal services ⁶	183 days	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$3,000 p.a. ³⁰	18
	17	Dependent personal services ^{8,16}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$3,000 p.a. ³⁰	18
Morocco	19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	21
	15	Scholarship or fellowship grant ⁴	5 years	Any U.S. or foreign resident ⁵	No limit	18
	16	Independent personal services ⁶	182 days	Any contractor	\$5,000	14
	17	Dependent personal services ^{8,16}	182 days	Moroccan resident ¹⁶	No limit	15
Netherlands	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	18
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	18
	15	Scholarship or fellowship grant ⁴	3 years	Any U.S. or foreign resident ⁵	No limit	22(2)
	16	Independent personal services ⁶	No limit	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$10,000 p.a. ²⁵	18
	17	Dependent personal services ^{8,16}	183 days	Any foreign resident	No limit	16
	20	Public entertainment	183 days	Any foreign resident	\$10,000 p.a. ²⁸	18
	18	Teaching ¹⁰	2 years	U.S. educational institution	No limit	21(1)
19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	22(1)	
	Compensation while gaining experience	No limit	Any U.S. or foreign resident	\$2,000 p.a.	22(1)	
	Compensation while recipient of scholarship or fellowship grant	3 years	Any U.S. or foreign resident	\$2,000 p.a. ³⁰	22(2)	

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
New Zealand	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment	183 days	Any contractor	\$10,000 ²⁴	17
	17	Dependent personal services ¹⁶	183 days	Any foreign resident	No limit	15
	20	Public entertainment ¹⁶	183 days	Any foreign resident	\$10,000 ²⁴	17
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20
Norway	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	16(1)
	16	Independent personal services ²²	182 days	Any contractor	No limit	13
	20	Public entertainment	90 days	Any contractor	\$10,000 p.a.	13
	17	Dependent personal services	182 days	Norwegian resident ¹⁵	No limit	14
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	15
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation under U.S. Government program	5 years 5 years 12 consec. mo. 1 year	Any foreign resident U.S. or any foreign resident Norwegian resident U.S. Government or its contractor	No limit \$2,000 p.a. \$5,000 \$10,000	16(1) 16(1) 16(2) 16(3)
Pakistan	15	Scholarship or fellowship grant	No limit	Pakistani nonprofit organization	No limit	XIII(1)
	16	Independent personal services ¹⁴	183 days	Pakistani resident contractor	No limit	XI
	17	Dependent personal services ¹⁶	183 days	Pakistani resident	No limit	XI
	18	Teaching	2 years	U.S. educational institution	No limit	XII
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation while under U.S. Government program	No limit No limit 1 year No limit	Any foreign resident U.S. or any foreign resident Pakistani resident U.S. Government, its contractor, or any foreign resident employer	No limit \$5,000 p.a. \$6,000 \$10,000	XIII(1) XIII(1) XIII(2) XIII(3)
Philippines	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	16	Independent personal services ²²	89 days	Any foreign contractor	No limit	15
		Public entertainment	89 days No limit	Any U.S. resident Any contractor	\$10,000 p.a. \$100 per day or \$3,000 p.a.	17 16
	17	Dependent personal services ¹⁶	89 days	Any Philippines resident ¹⁶	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a.	17
	18	Teaching ^{4,38}	2 years	U.S. educational institution	No limit	21
	19	Studying and training: Remittances or allowances Compensation during study Compensation while gaining experience ² Compensation while under U.S. Government program	5 years 5 years 12 consec. mo. 1 year	Any foreign resident Any U.S. or foreign resident Philippines resident U.S. Government or its contractor	No limit \$3,000 p.a. \$7,500 p.a. \$10,000 p.a.	22(1) 22(1) 22(2) 22(3)
Poland	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	18(1)
	16	Independent personal services ²²	182 days	Any contractor	No limit	15
	17	Dependent personal services ¹⁶	182 days	Any foreign resident	No limit	16
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	17
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation while under U.S. Government program	5 years 5 years 1 year 1 year	Any foreign resident U.S. or any foreign resident Polish resident U.S. Government or its contractor	No limit \$2,000 p.a. \$5,000 \$10,000	18(1) 18(1) 18(2) 18(3)

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Portugal	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ¹	No limit	23(1)
	16	Independent personal services ¹⁷	182 days	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$10,000 p.a. ^{3b}	19
	17	Dependent personal services ^{16,19}	183 days	Any foreign resident	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ^{3b}	19
	18	Teaching ¹⁸	2 years	U.S. educational institution	No limit	22
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	23(1)
		Compensation during study or training	12 consec. mos.	Portuguese resident	\$8,000	23(2)
		Compensation while gaining experience ²	5 years	Other foreign or U.S. resident	\$5,000 p.a.	23(1)
			12 consec. mos.	Portuguese resident	\$8,000	23(2)
Romania	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ¹	No limit	20(1)
	16	Independent personal services ¹⁶	182 days	Any contractor	No limit	14
	20	Public entertainment	90 days	Any contractor	\$3,000	14
	17	Dependent personal services ¹⁵	182 days	Romanian resident	No limit	15
	20	Public entertainment	89 days	Romanian resident	\$2,999.99	15
	18	Teaching ¹⁸	2 years	U.S. educational institution	No limit	19
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	20(1)
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	20(1)
		Compensation while gaining experience ²	1 year	Romanian resident	\$5,000	20(2)
		Compensation while under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	20(3)
Russia	15	Scholarship or fellowship grant ¹⁴	5 years ¹¹	Any U.S. or foreign resident ¹	No limit	18
	16	Independent personal services ¹⁶	183 days	Any contractor	No limit	13
	17	Dependent personal services ^{15,16,18}	183 days	Any foreign resident	No limit	14
	19	Studying and training: Remittances	5 years ¹¹	Any foreign resident	No limit	18
Slovak Republic	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ¹	No limit	21(1)
	16	Independent personal services ¹⁷	183 days	Any contractor	No limit	14
	20	Public entertainment	183 days	Any contractor	\$20,000 p.a. ^{3b}	18
	17	Dependent personal services ^{16,24}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	183 days	Any foreign resident	\$20,000 p.a. ^{3b}	18
	18	Teaching ¹⁸	2 years	Any U.S. educational or research institution	No limit	21(5)
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	21(1)
		Compensation during training	5 years	Any U.S. or foreign resident	\$5,000 p.a.	21(1)
		Compensation while gaining experience ²	12 consec. mos.	Slovak resident	\$8,000	21(2)
		Compensation while under U.S. Government program	1 year	U.S. Government	\$10,000	21(3)
Slovenia	15	Scholarship or fellowship grant ¹	5 years ¹⁷	Any U.S. or foreign resident ¹	No limit	20(1)
	16	Independent personal services ¹⁶	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$15,000 p.a. ⁸¹	17
	17	Dependent personal services ^{16,24}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$15,000 p.a. ⁸¹	17
	18	Teaching or research ¹⁸	2 years ⁸¹	Any U.S. or foreign resident	No limit	20(3)
	19	Studying and training: Remittances or allowances	5 years ¹⁷	Any foreign resident	No limit	20(1)
		Compensation during training	12 mos.	Slovenian resident	\$8,000	20(2)
		Compensation while gaining experience ²	5 years ¹⁷	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
			12 mos.	Slovenian resident	\$8,000	20(2)

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
South Africa	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment ^{15,16,24}	No limit	Any contractor	\$7,500 ²⁰	17
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$7,500 ²⁰	17
	19	Studying and training: Remittances or allowances ⁸	1 year ¹¹	Any foreign resident	No limit	20
Spain	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	16	Independent personal services ²²	No limit	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$10,000 p.a. ³⁰	19
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	19
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ⁸	5 years 5 years 12 consec. mo.	Any foreign resident Any U.S. or foreign resident Spanish resident	No limit \$5,000 p.a. \$8,000	22(1) 22(1) 22(2)
Sri Lanka	16	Independent personal services ^{22,24}	183 days	Any contractor	No limit	15
	20	Public entertainment ¹²	183 days	Any contractor	\$6,000 p.a. ³¹	18
	17	Dependent personal services ^{15,16,24}	183 days	Any foreign resident	No limit	16
	20	Public entertainment ¹⁵	183 days	Any foreign resident	\$6,000 p.a. ³¹	18
	19	Studying and training: Remittances or allowances ¹⁰ Compensation while gaining experience ⁸	No limit 1 year	Any foreign resident Sri Lankan resident ⁴⁵	No limit \$6,000	21(1) 21(2)
Sweden	16	Independent personal services ²²	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$6,000 ¹²	18
	17	Dependent personal services ^{15,16,24}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$6,000 ¹²	18
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	21
Switzerland	16	Independent personal services ²²	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$10,000 ³⁰	17
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 ³⁰	17
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20
Thailand	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	16	Independent personal services ²²	89 days	Any U.S. resident	\$10,000	15
			89 days	Any foreign contractor	No limit ⁴⁵	15
	20	Public entertainment	No limit	Any contractor	\$100 per day or \$3,000 p.a. ⁹	19
	17	Dependent personal services ^{15,24}	183 days	Any foreign resident	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a. ⁹	19
	18	Teaching or research ^{4,38}	2 years	Any U.S. or foreign resident	No limit	23
19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ⁸ Compensation under U.S. Government program	5 years 5 years 12 consec. mos. 1 year	Any foreign resident Any U.S. or foreign resident Thai resident U.S. Government	No limit \$3,000 p.a. \$7,500 \$10,000	22(1) 22(1) 22(2) 22(3)	

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Trinidad and Tobago	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	19(1)
	16	Independent personal services ¹⁴	183 days	Any foreign resident contractor	No limit	17
	17	Dependent personal services ¹⁵	183 days	Any U.S. contractor	\$3,000 ⁷	17
	18	Teaching ⁸	183 days	Any foreign resident	No limit	17
	19	Studying and training: Remittances or allowances	2 years	Any U.S. resident	\$3,000 ⁷	17
		Compensation during training	5 years	U.S. educational institution or U.S. Government	No limit	18
		Compensation during professional training	5 years	Any foreign resident	No limit	19(1)
		Compensation while gaining experience	5 years	U.S. or any foreign resident	\$2,000 p.a. ⁶	19(1)
		Compensation under U.S. Government program	1 year	Trinidad-Tobago resident	\$5,000 ⁸	19(1)
						19(2)
Tunisia	15	Scholarship or fellowship grant ¹⁰	5 years	U.S. Government or its contractor	\$10,000 ⁹	19(3)
	16	Independent personal services ¹⁴	183 days	Any U.S. or foreign resident ⁵	No limit	20
	20	Public entertainment	No limit	U.S. resident contractor	\$7,500 p.a. ²⁸	14
	17	Dependent personal services ¹⁵	183 days	Any contractor	\$7,500 p.a. ²⁸	17
	20	Public entertainment	No limit	Any foreign resident	No limit	15
	19	Studying and training: Remittances or allowances	5 years	Any U.S. or foreign resident	\$7,500 p.a. ²⁸	17
		Compensation during training	5 years	Any foreign resident	No limit	20
Turkey	16	Independent personal services ¹⁴	183 days	Any U.S. or foreign resident	\$4,000 p.a.	20
	20	Public entertainment ^{16,34}	No limit	Any contractor	No limit	14
	17	Dependent personal services ¹⁵	183 days	Any contractor	\$3,000 ³⁵	17
	20	Public entertainment ^{16,34}	No limit	Any foreign resident	No limit	15
	18	Teaching or research ¹	No limit	Any U.S. or foreign resident	\$3,000 ³⁵	17
	19	Studying and training: Remittances or allowances ¹⁰	2 years	Any foreign resident	No limit	20(2)
Ukraine	15	Scholarship or fellowship grant ⁴¹	5 years ³¹	Any foreign resident	No limit	20(1)
	16	Independent personal services ^{14,52,60}	No limit	Any U.S. or foreign resident ⁵	No limit	20
	17	Dependent personal services ^{15,52,60}	183 days	Any contractor	No limit	14
	19	Studying and training: Remittances or allowances ¹⁰	183 days	Any foreign resident	No limit	15
United Kingdom	16	Independent personal services ^{14,52}	No limit	Any foreign resident	No limit	20
	20	Public entertainment ^{16,34}	No limit	Any foreign resident	No limit	14
	17	Dependent personal services ^{15,52}	183 days	Any contractor	\$20,000 p.a. ³⁵	16
	20	Public entertainment ^{16,34}	No limit	Any foreign resident	No limit	14
	18	Teaching or research ¹	No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁵	16
	19	Studying and training: Remittances or allowances ¹⁰	2 years	Any U.S. educational institution	No limit	20A
					20	

Exhibit 5-B IRS Publication 901, Table 2

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Venezuela	15	Scholarship or fellowship grants ⁴	5 years ¹⁹	Any U.S. or foreign resident ⁸	No limit	21(1)
	16	Independent personal services ^{2,3,4}	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$6,000 ²⁰	18
	17	Dependent personal services ^{16,34}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$6,000 ²⁰	18
	18	Teaching	2 years ⁸	Any U.S. or foreign resident	No limit	21(3)
	19	Studying and training ⁴				
		Remittances or allowances	5 years ¹⁷	Any foreign resident	No limit	21(1)
		Compensation during training	12 mos.	Venezuelan resident	\$8,000	21(2)
		Compensation while gaining experience ⁷	5 years ¹⁷	Other foreign or U.S. resident	\$5,000 p.a.	21(1)
		12 mos.	Venezuelan resident	\$8,000	21(2)	

EXHIBIT 6-B

Nonresident Alien Honoraria/Business Expense Supporting Statement University of Missouri

Supporting Statement for Honoraria and/or Reasonable, Business Expenses Provided to a Nonresident Alien Admitted to the U.S. with B-1, B-2, WB, or WT Immigration Status.

Purpose of this form: The Omnibus Appropriations Act of 1998 allows payment of honoraria and associated incidental expenses, under limited circumstances, to individuals admitted to the U.S. under section 101 (a)(1 5)(b) of the Immigration and Nationality Act. The University of Missouri must obtain certain information from an individual admitted to the U.S. with B-1, B-2, WB, or WT immigration status before payment can be made.

Instructions for honoraria payments: An individual admitted to the U.S. with a B-1, B-2, WB, or WT immigration status must complete and attach this form to the University of Missouri Travel Expense Voucher (UM 11). Payment of honoraria is subject to a tax withholding rate of 30% and requires completion of additional forms. Contact your campus nonresident alien tax specialist for more information.

Instructions for reimbursement of reasonable business expenses: An individual admitted to the U.S. with a B-2 or WT immigration status must complete and attach this form to the University of Missouri Travel Expense Voucher (UM 11).

Payee's Name (please print or type)	Payee's Social Security Number or ITIN
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Check All That Apply

- I was engaged in academic activities at the University of Missouri.
- These academic activities were not more than nine days in duration.
- I have not accepted an honorarium or expense reimbursement from more than five institutions within the previous six months.

I certify that the information contained on this form is to the best of my knowledge and belief, true and complete.

Payee's Signature	Date
Departmental Representative's Signature	Telephone Number
Approved (Fiscal)	Amount of Honorarium Payment

Instructions for Accounting Office. Review this form and the Travel Expense Voucher (UM 11) to determine that payment to the payee adheres to University policies. Indicate your approval on the Travel Expense Voucher and initial above. Process reimbursement of travel and incidental expenses in accounts payable. Forward a copy of this form and a numbered copy of the Travel Expense Voucher to the Payroll Office to complete the payment of honoraria to the payee.

EXHIBIT- 6 C

ACWIA (American Competitiveness And Workforce Improvement Act Of 1998)

Any alien temporarily visiting the United States for business or pleasure (B-1, B-2, WB, and WT) may accept an honorarium payment and associated incidental expenses for a usual academic activity or activities when all of the conditions below are met:

1. The activity(s) at UMSL can be no more than 9 days in duration
2. The individual can NOT have accepted honoraria or expense reimbursement for similar activities from more than 5 institutions in the previous 6 months.

Exhibit 7-A

University of Missouri Student Employee FICA Checklist

Fall Semester Winter Semester Summer Term

Navigate in PS HRRPT8.9 to Workforce Administration > Job Information > Job Data >UM Specific tab

See the field for FICA exp. date.

1. Is there a date populated in the field for FICA exp. date? YES NO If the response is "NO", go to question 2.
 If the response is "YES", is this date still in the future? YES NO If the response is "NO", go to question 2.
 If the response is "YES", the employee is exempt form FICA as a qualifying nonresident alien. *Stop here. Complete Box 10, sign and date the form below.*

Navigate in PS HRRPT8.9 to Workforce Administration > Job Information > Job Data > Job Information

See the field for Regular/Temporary.

2. Is the employee in a benefits eligible position (Regular at the University of Missouri?) YES NO
 If the response is "NO", go to question 3.
 If the response is "YES", the employee is subject to FICA. *Stop here. Complete Box 10, sign and date the form below.*

3. Is the employee enrolled at least half-time in a course of study at the University of Missouri? YES NO
 If the response is "YES", go to question 4.
 If the response is "NO", the employee is subject to FICA. (see EXCEPTION). *Stop here. Complete Box 10, sign and date the form below.*
 EXCEPTION: Is the student in the last semester of a course of study requiring at least two semesters to complete and is enrolled in the number of credit hours needed to complete the requirements for obtaining a degree or certificate offered by the University of Missouri? YES NO
 If the response is "YES", go to question 4.
 If the response is "NO", the employee is subject to FICA. *Stop here. Complete Box 10, sign and date the form below.*

4. Is the employee regularly attending classes at the University of Missouri? YES NO
 If the response is "YES", go to question 5.
 If the response is "NO", the employee is subject to FICA. *Stop here. Complete Box 10, sign and date the form below.*

5. Does the employee regularly work 40 or more hours per week for all jobs at the University of Missouri?
 YES NO If the response is "NO", go to question 6.
 If the response is "YES", the employee is subject to FICA. *Stop here. Complete Box 10, sign and date the form below.*

6. Is the educational aspect of the employee's relationship with the University of Missouri predominant over the service aspect?
 YES NO If the response is "YES", go to question 7.
 If the response is "NO", the employee is subject to FICA. *Stop here. Complete Box 10, sign and date the form below.*

7. Is the employee required to be licensed in the field in which s/he performs services for the University of Missouri?
 YES NO If the response is "NO", the employee is exempt from FICA. *Stop here. Complete Box 10, sign and date the form below.*
 If the response to this question is "YES", continue to question 8.

8. How would you characterize the work performed by the employee? (indicate only one choice):
 Professional, (performing work: (1) requiring knowledge of an advanced type in a field of science or learning, (2) requiring the consistent exercise of discretion and judgment, and (3) that is predominantly intellectual and varied in character
 Research Teaching Technical
 Clerical Manual
 Continue to question 9,

9. If you checked Professional in question 8, then the employee is subject to FICA. If you checked any other box in question 8, then the employee is exempt from FICA. *Complete box 10, then sign and date the form below.*

10. After considering the facts and circumstances of this employee's relationship with the University of Missouri this employee (indicate only one choice):
 Is exempt from FICA Is subject to FICA (i.e. employee does not qualify for exemption.)

Emplid	Employee Signature	Employee Printed Name	Date	Departmental Signature	Date
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Exhibit 9-A UM-376 Personnel Action Form for Courtesy Appointments and Volunteers

1. EmplID	2. Social Security Number	3. Effective Date		University of Missouri Personnel Action Form For Courtesy Appointments and Volunteers							
Name and Biographical Information (Enter name as it appears on Social Security card):											
4. Prefix	<input type="checkbox"/> Dr. <input type="checkbox"/> Miss. <input type="checkbox"/> Mr.	First Name	Middle Name	Last Name	Suffix	5. Date of Birth (MM-DD-YYYY)					
	<input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.				<input type="checkbox"/> II. <input type="checkbox"/> III. <input type="checkbox"/> IV. <input type="checkbox"/> Jr. <input type="checkbox"/> Sr.						
6. Gender	<input type="checkbox"/> Female <input type="checkbox"/> Male										
Contact Information:											
Home address (Local Address)	7. Street or P.O. Box Number	City	State	Zip Code	County						
Mailing Address (Only provide if different than above)	8. Street or P.O. Box Number	City	State	Zip Code	County						
UM Work Address (Required)	9. Room Number and Building Name										
	10. Street or P.O. Box Number	City	State	Zip Code	County						
Telephone Numbers	11. Home Telephone Number (Main) ()		12. UM Work Telephone Number ()								
13. Action	14. Reason	15. Expected Job End Date (If Applicable)	16. Business Unit	17. Department	18. Job Code	19. Benefit Status	20. Empl Class	21. Pay Group	22. Empl Type	23. Working Title	24. Ben. Prog
HIR	<input type="checkbox"/> CAP <input type="checkbox"/> VOL					Temporary	9 - Non-Emp	NEN	H		DBP
HIR	<input type="checkbox"/> CAP <input type="checkbox"/> VOL					Temporary	9 - Non-Emp	NEN	H		DBP
HIR	<input type="checkbox"/> CAP <input type="checkbox"/> VOL					Temporary	9 - Non-Emp	NEN	H		DBP
25. Comments											
26. Authorizations: Signature _____ Date _____											
UM 376 (AUG 06) 8/2/06											Reset

EXHIBIT O-A List of Commonly Used Non-immigrant Visas

A- 1, A-2	Diplomats and foreign government officials and their dependents. Some dependents are granted work authorization.
B-1	Business Visitors. No work authorization. Eligible to receive expense reimbursements, and honorarium payments that meet provisions of ACWIA.
B-2	Visitors for Pleasure. No work authorization. Eligible to receive expense reimbursements and/or honorarium payments that meet provisions of ACWIA.
C-1	Transit visa. No work authorization.
D-1	Foreign Crewman. Work authorized for the sponsoring employer.
E-1	Treaty Trader. Work authorized for the sponsoring employer.
E-2	Treaty Investor. Work authorized for the sponsoring employer.
F-1	Students. Work authorized under very limited circumstances.
F-2	Dependents of Students. No work authorization.
G-1, G-2, G-3, G-4	Employees of International Organizations. Some dependents are granted work authorization.
H-1A	Nurses. Work authorized for the sponsoring employer.
H-1B	Professionals. Work authorized for the sponsoring employer.
H-2A	Temporary Agricultural Workers. Work authorized for the sponsoring employer.
H-2B	Temporary Workers. Work authorized for the sponsoring employer.
H-3	Trainee. Work authorized for the sponsoring employer.
H-4	Dependents of H visa holders. No work authorization.
I-1	Foreign Journalists. Work authorized for the sponsoring employer. Dependents are not work authorized.
J-1	Exchange Visitors including students, scholars and trainees. Work authorized under certain circumstances.
J-2	Dependents. Work authorized under certain circumstances.
K-1	Fiancé/Fiancée of U.S. citizen. Work authorized.
L-1A	Intra-company Executive or Managerial Transferee. Work authorized for the sponsoring employer.
L-1B	Intra-company Specialized Knowledge Transferee. Work authorized for the sponsoring employer.
L-2	Dependents. No work authorization.
M-1	Vocational Student. Work authorized under certain circumstances.
M-2	Dependents. No work authorization.
O-1	Individual of Extraordinary Ability in the sciences, education, business, athletics, or the arts. Work authorized for the sponsoring employer.
O-3	Dependents. No work authorization.
P-1	Internationally known Athletes and Entertainment groups. Work authorized for the sponsoring agency that petitioned immigration for the P-1 status employer.
P-2	Performing Artists under a reciprocal exchange program. Work authorized for the sponsoring agency that petitioned immigration for the P-2 status employer.

Exhibit 0-A List of Commonly Used Non-immigrant Visas

P-3	Culturally unique Entertainers. Work authorized for the sponsoring employer.
P-4	Dependents. No work authorization.
Q-1	International Cultural Exchange. Work authorized for the sponsoring employer.
R-1	Religious Workers. Work authorized for the sponsoring employer.
R-2	Dependents. No work authorization.
TN	Trade NAFTA. Work authorized for the sponsoring employer.
TD	Trade NAFTA. Dependent. No work authorization.
WB	Waiver of visa for business. No work authorization. Eligible to receive reimbursement for expenses and/or honorarium payments under ACWIA provisions. 1
WT	Waiver of visa for tourism. No work authorization. Eligible to receive reimbursement for expenses and/or honorarium payments under ACWIA provisions travel expenses.

EXHIBIT O-B

Nonresident Alien Payroll Earnings Types

Earnings types used to make payments for self-employment compensation	AIC	Alien Independent Contractor	30% tax without treaty
Earnings types used to make payments for scholarships / fellowships	ASC	Alien Scholarship	14% tax (F,J without treaty)
Earnings types used to make payments for prizes / awards	AOI	Alien Other Income	30% tax without treaty

Note: This is not a complete listing of all earnings types used in the Payroll System. The earnings types listed below are specifically used to make payments to nonresident aliens using the Hand Drawn Check System.

Nonresident Alien Earn Code and Pay Group

Earn Code	Pay Group	Description
REG	BIW	Regular non-exempt Bi-weekly
REX	MON	Regular Monthly with treaty exemption
AME	M18	Teacher/Researcher Monthly with treaty exemption
AMS	M17	Canadian Monthly with treaty exemption
APS	B17	Regular non-exempt Canadian & CIS Bi-weekly with treaty exemption
APE	B18	Regular non-exempt Bi-weekly Teacher/Researcher with treaty exemption
ATS	M17	NRA Summer Session Canadian with treaty exemption
ATE	M18	NRA Summer Session Teacher/Researcher with treaty exemption
ARE	M18	Summer Researcher with treaty exemption