

**Payments That Can Be Issued to Non Resident Persons
(As of Oct. 2007)**

VISA CLASSIFICATION	DEFINITION OF VISA	SMC EMPLOYMENT	INDEPENDENT CONTRACTOR	HONORARIUM	SMC SCHOLARSHIP & FELLOWSHIP	SMC PRIZE OR AWARD	TRAVEL REIMBURSEMENT
B-1	Visitor for Business	NO	NO	YES WITH RESTRICTIONS ¹	NO	NO	YES
VISA WAIVER BUSINESS	Visa Waiver for Business (VWB)	NO	NO	YES WITH RESTRICTIONS ¹	NO	NO	YES
B-2	Visitor for Tourism	NO	NO	YES WITH RESTRICTIONS ²	NO	NO	YES WITH RESTRICTIONS ²
VISA WAIVER TOURISM	Visa Waiver for Tourism (VWT)	NO	NO	YES WITH RESTRICTIONS ²	NO	NO	YES WITH RESTRICTIONS ²
F-1 <i>Sponsored by SMC</i>	Student	YES WITH RESTRICTIONS OFF CAMPUS ³	NO	YES WITH RESTRICTIONS ³	YES	YES	YES
F-1 <i>Non- SMC</i>	Student	YES WITH RESTRICTIONS ⁴	NO	YES WITH RESTRICTIONS ⁴	YES	YES	YES
H1-B, O-1 & E-3 <i>Sponsored by SMC</i>	Temporary Worker in Specialty Occupation	YES, ONLY AT SMC	NO	YES WITH RESTRICTIONS ⁵	NO	YES	YES
H1-B, O-1 & E-3 <i>Non-SMC</i>	Temporary Worker in Specialty Occupation	NO	NO	NO	NO	NO	YES
J-1 Scholar <i>Sponsored by SMC</i>	Exchange Visitor (Scholar)	YES	YES WITH RESTRICTIONS ³	YES WITH RESTRICTIONS ³	NO	YES	YES WITH RESTRICTIONS ³
J-1 Scholar <i>Non-SMC</i>	Exchange Visitor (Scholar)	YES WITH RESTRICTIONS ^{3,4}	YES WITH RESTRICTIONS ⁴	YES WITH RESTRICTIONS ⁴	NO	YES	YES WITH RESTRICTIONS ⁴
J-1 Student <i>Sponsored by SMC</i>	Exchange Visitor (Student)	YES	NO	YES WITH RESTRICTIONS ³	YES	YES	YES WITH RESTRICTIONS ³
J-1 Student <i>Non-SMC</i>	Exchange Visitor (Student)	YES WITH RESTRICTIONS ⁴	NO	YES WITH RESTRICTIONS ⁴	YES WITH RESTRICTIONS ⁴	YES WITH RESTRICTIONS ⁴	YES WITH RESTRICTIONS ⁴
TN <i>Sponsored by SMC</i>	Trade NAFTA (for Canada & Mexico)	YES, ONLY AT SMC	NO	YES WITH RESTRICTIONS ⁵	NO	YES	YES
TN <i>Non-SMC</i>	Trade NAFTA (for Canada & Mexico)	NO	NO	NO	NO	NO	YES

¹RESTRICTIONS: Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period; the Honorarium Rule (aka "9/5/6"). If rule is exceeded, cannot be paid honorarium but can be reimbursed for travel expenses for additional academic activity in the same 6-month period.

²RESTRICTIONS: Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period; the Honorarium Rule (aka "9/5/6"). If rule is exceeded, cannot be paid honorarium or be reimbursed for travel expenses for additional academic activity in the same six month period.

³RESTRICTIONS: Requires written authorization from SMC-CIP Office.

⁴RESTRICTIONS: Requires written authorization from International Students and Scholars Office at sponsoring university.

⁵RESTRICTIONS: The honorarium payment is allowable if it is for work relevant to primary position at SMC.

NOTE: Taxes may be withheld on certain payments of compensation. There is an option for the individual to claim an exemption from these taxes using a tax treaty (if one exists). A Form 8233 would need to be completed to claim the exemption. This form requires the individual to have/provide his Taxpayer Identification Number (TIN).

If not claiming a tax treaty exemption, complete form W-8BEN.