

INTERNATIONAL EMPLOYEES

VISA TYPE	DESCRIPTION	EMPLOYMENT RESTRICTIONS	NONRESIDENT ALIEN TAX WITHHOLDING
A-1/A-2	A-1: Foreign Diplomatic Personnel; A-2: Individuals in the U.S. as employees of a foreign government (e.g., ambassador, minister, diplomat, or consular officer). Dependents of A-1/A-2 also carry A-1/A-2 status.	Principal A-1/A-2 visa holder may be employed only by a foreign government entity. Spouses and unmarried dependent children of a foreign government official may be employed if they present to USCIS a fully executed Form I-566 bearing the endorsement of an authorized representative of the Department of State, subject to any restrictions stated in the regulations or cited on the EAD. EAD is required.	<ul style="list-style-type: none"> • Taxed as NRA (indefinite exempt years); • Wages – Single, 1, NRA rate; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA - taxable
A-3	May be employed only by foreign government entity. Attendants, servants, or other personal employees of foreign government officials.	May be employed only by foreign government entity.	
B-1 or VWB	B-1 visitor for business (or visa waiver for business): Individuals in the U.S. for a short time to engage in business activities such as negotiating contracts for overseas employees, consulting with business associates, attending professional conferences, or conducting independent research.	Foreign visitors present in the U.S. on a B-1 visa may not be paid any salary, wage, stipend, or other form of compensation for services rendered from a U.S. source. Only "reasonable" reimbursement for incidental expenses-including accommodations, meals, travel expenses-may be paid. May not engage in any employment in the U.S. including salaried work or services performed on an independent basis.	Expenses - Accountable Plan rules apply
B-2 or VWT	B-2 visitor for tourism (or visa waiver for tourism): Individuals in the U.S. for travel, tourism, or recreation. Also includes prospective students with established intention to change to student/exchange visitor status. Consulate indicates "Prospective" status on visa. Individual must apply for a change of status before the expiration date on the I-94.	Foreign visitors in the U.S. on a B-2 visa are prohibited from receiving payment of any kind from any U.S. source. Reimbursement of expenses is prohibited.	
	***Academic Activities for B-1/B-2 visitors (including visa waivers for business or tourism): Under the American Competitiveness and Workforce Improvement Act of 1998, a nonimmigrant alien admitted as a temporary visitor for business (B-1) or a temporary visitor for pleasure (B-2) may accept an honorarium payment and associated incidental expenses for usual academic activity or activities, lasting not longer than 9 days at any single institution, if the alien has not accepted such payment or expenses from more than five institutions or organizations in the previous 6-month period. Proposed regulations suggest that nonimmigrants planning to engage in academic activities should enter the U.S. in B-1 status; however, visitors in B-2 status may engage in academic activities and receive honoraria should the opportunity arise after entry.		<ul style="list-style-type: none"> • Substantial Presence Test required; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • Expenses – Accountable Plan Rules apply • Tax Treaty if eligible (see IRS Pub. 519)

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C-1 C-2 C-3	C-1: Foreign national in transit from one country to another "stopping over" in the U.S. (C-2 and C-3 issued to foreign government officials in transit).	No employment authorization; not permitted to receive payment from any U.S. source.	
D-1/D-2	Foreign national crew members employed on a vessel or aircraft in the U.S. on "stopovers."	Permitted to be employed in the U.S. only by the vessel or aircraft.	
E-1	Foreign treaty trader: Individuals in the U.S. to conduct trade under a treaty between their country and the U.S., and keys employees of companies trading under such a treaty. Must be a national of the treaty country.	Principal E-1 visa holders may be employed only by the trade-qualifying company through which they obtained the visa status. Dependents must apply for EAD for employment authorization.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Wages – Single, 1, NRA rate; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA - taxable
E-2	Foreign treaty investor: Individuals in the U.S. to develop and direct the operations of an enterprise in which they have invested substantial capital, and employees of companies making such investments. Must be a national of the treaty country.	Principal E-2 visa holders may be employed only for work with the treaty investment business. Spouses must apply for EAD for employment authorization.	
F-1	Individuals in the U.S. engaging in a full course of academic study in an accredited educational program. May include elementary school, academic high school, college/university, conservatory, or language training. (Students enrolled in vocational training are given M-1 visas).	1. May work on campus for a maximum of 20 hours per week while classes are in session (40 hours per week during school vacations) without prior USCIS approval. 2. Off campus employment may be authorized by the DSO and indicated on the I-20 in special circumstances such as "economic hardship." EAD is required. 3. May participate in employment directly related to field of study, i.e.: Curricular Practical Training required for completion of the student's degree program. Requires approval of DSO on form I-20. EAD not required. Employment authorization is job specific; or Optional Practical Training during or after completion of studies. The total period of employment may not exceed 12 months. Requires recommendation of DSO and approval by USCIS. EAD is required.	<ul style="list-style-type: none"> • Substantial Presence Test required (5 exempt years in F-1 status); • Wages – Single, 1, NRA rate; • Non-service Scholarship/Fellowship -14%; • Independent Personal Services - 30%; • FICA - exempt • Tax Treaty if eligible (see IRS Pub. 519)
F-2	Individuals in the U.S. as dependents of an F-1 visa holder.	Not permitted to work in the U.S. under any circumstances.	<ul style="list-style-type: none"> • Non-service Scholarship/Fellowship -14%; • Substantial Presence Test required (5 exempt years in F-2 status)

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G-1 G-2 G-3 G-4	Representative of International Organization (e.g., the United Nations) and their dependents.	Principal G visa holder may be employed only by the international organization or foreign government they represent. Spouses and unmarried dependent children may work with prior USCIS approval and an EAD.	<ul style="list-style-type: none"> • Taxed as NRA (indefinite exempt years); • Wages – Single, 1, NRA rate; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA - taxable
G-5	Individuals in the U.S. as personal employees of a representative of an international organization (G-1, G-3, and G-4 visa holders).	G-5 visa holder may be employed only by the official or representative of the international organization. No employment authorized for dependents of G-5 visa holders.	
H-1B	Temporary Worker in a Specialty Occupation: Individuals in the U.S. to perform professional services for a sponsoring employer in a specific position for a fixed period of time.	Employment permitted only with the sponsoring institution that obtained USCIS approval for the visa classification. Employment authorization is granted for an initial period of up to 3 years. Extensions for an additional 3 years are possible. Prohibited from receiving payments from other organizations. USCIS Form I-797A authorizes employment. EAD is not required.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Wages – Single, 1, NRA rate; • Independent Personal Services - 30%; • FICA – taxable • Tax Treaty if eligible (see IRS Pub. 519)
H-1C	Registered Nurse: Individuals in the U.S. to perform professional nursing services for a specific employer for a fixed period of time.	Eligible to be employed only by the petitioner through whom status was obtained. USCIS Form I-797A authorizes employment. EAD is not required.	
H-2A	Agricultural Worker: Individuals in the U.S. to perform agricultural work on a temporary basis.	May be employed by the petitioning employer for a specific period of time. USCIS Form I-797A authorizes employment. EAD is not required.	
H-2B	Skilled or Unskilled Workers: Individuals in the U.S. in a temporary position for which a shortage of U.S. workers exists, working for a specific employer for a fixed period of time. Requires Alien Labor Certification approval.	May be employed by the petitioning employer for a specified period of time. USCIS Form I-797A authorizes employment. EAD is not required.	
H-3	Trainee: Individuals in the U.S. for a temporary period to participate in a training program provided by a specific employer.	May work only for the petitioning employer for the period of validity of the petition. USCIS Form I-797A authorizes employment. EAD is not required.	
H-4	Individuals in the U.S. as dependents of an "H" visa holder.	Not permitted to be employed or receive compensation from any U.S. source.	

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I	Representative of Foreign press, radio, film, or other media, and their dependents.	Permitted to be employed only by the sponsoring foreign news agency or bureau. Dependents are not permitted to be employed.	
J-1	Exchange Visitor (Student): Individuals in the U.S. as exchange visitors for the primary purpose of studying at an academic institution. Students may be in degree or non-degree programs at the undergraduate or graduate level.	May work on the campus for a maximum of 20 hours per week or off campus in special circumstances as approved by the Responsible Officer. Employment does not require additional permission from USCIS or an EAD. Eligible for 18 months of academic training following completion of their program (36 months for postdoctoral training).	<ul style="list-style-type: none"> • Substantial Presence Test required (5 exempt years in J-1 student status or 2 of the current and past 6 calendar years exempt in J-1 non-student status); • Wages – Single, 1, NRA rate; • Non-service Scholarship/Fellowship -14%; • Independent Personal Services - 30%; • FICA - exempt • Tax Treaty if eligible (see IRS Pub. 519)
J-1	Exchange Visitor (Short-term Scholar, Professor Researcher, or Specialist): Individuals in the U.S. as visiting researchers or professors under the auspices of the United States Information Agency and a Designated Program Sponsor.	Eligible to receive payment from the organization listed on Form DS-2019 as the source of funds and/or the Designated Program Sponsor for the period of validity as stated on the DS-2019. Under limited circumstances, may receive compensation from other institutions provided prior written authorization from the Responsible Officer of their Designated Program has been secured. DS-2019 Form authorizes employment. EAD is not required.	
J-1	Exchange Visitors in the Au Pair, Camp Counselor, or Summer Work Abroad categories.	Eligible to receive payment only from the host family, the program sponsor, or designated program, as listed on the DS-2019.	
J-2	Individuals in the U.S. as a dependent (spouse or unmarried child under the age of 21) of a J-1 exchange visitor.	Eligible to apply to USCIS for work permission. With EAD issued by USCIS, may work for any employer. Employer must verify employment authorization after expiration date on EAD.	
K-1	Fiancée of a U.S. Citizen.	Must marry U.S. citizen within 90 days and is eligible to work during that time. After 90 days, application for employment authorization is submitted with application to adjust status to LPR.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA - taxable
K-2	Dependent of K-1 visa holder.	No employment authorization.	
K-3/K-4	Spouse and/or unmarried children of a U.S. citizen who have Form I-130, Petition for Alien Relative, pending with USCIS.	Employment authorized with EAD or I-797 approval notice.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA - taxable

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L-1	Intracompany Transferee: Individuals in the U.S. who have been transferred from a subsidiary, affiliate, or branch office overseas to the U.S. to work in an executive, managerial, or specialist capacity, and their dependents.	May be employed only by company that obtained visa status on their behalf. USCIS Form I-797A authorizes employment. EAD is not required.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA - taxable
L-2	Dependent of L-1 Visa Holder	L-2 dependents are permitted to work; must apply for EAD.	
M-1	Individuals enrolled in a vocational school or program in the U.S.	May be employed in OPT status following completion of studies for a maximum of 6 months. Must apply to USCIS for EAD. Employment must be related to field of study and recommended by DSO through endorsement of I-20.	<ul style="list-style-type: none"> • Substantial Presence Test required (5 exempt years); • Wages – Single,1, NRA rate; • Non-service Scholarship/Fellowship -14%; • Independent Personal Services - 30%; • FICA - exempt • Tax Treaty if eligible (see IRS Pub. 519)
M-2	Dependent of M-1 student	No employment authorization	<ul style="list-style-type: none"> • Substantial Presence Test required (5 exempt years in F-1 status); • Non-service Scholarship/Fellowship - 14%
NATO	NATO 1-6 NATO Personnel: Individuals in the U.S. as members of the armed services of the nations of the North Atlantic Treaty Origination, staff members, attendants, servants, and personal employees of NATO personnel.	Payment limited to funds provided through NATO award. Dependents are eligible to apply to USCIS for work authorization. EAD is required.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Wages – Single,1, NRA rate; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA - taxable
O-1/O-2	The O-1 visitor is a person of extraordinary ability in the sciences, arts, education, business, or athletics in the U.S. to work for a sponsoring employer or organization; O-2 visitors are accompanying personnel.	May be employed and compensated only by the petitioning employer or agency (O-2 employment authorized with the O-1). USCIS Form I-797A authorizes employment. EAD card is not required.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Wages – Single,1, NRA rate; • Non-service Scholarship/Fellowship -14%; • Independent Personal Services - 30%; • FICA – exempt • Tax Treaty if eligible (see IRS Pub. 519)
O-3	Dependents of O-1 and O-2 visa holders.	Not permitted to be employed or receive compensation from any U.S. source.	

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P-1 P-2 P-3	P-1: Internationally recognized athlete/entertainer competing/performing individually or as part of a team/group and their essential support personnel; P-2: Artists/Entertainers performing under a reciprocal exchange program between the U.S. and a foreign state; P-3: Artists/Entertainers in the U.S to teach, perform, or develop a culturally unique program.	May be employed and compensated only by the petitioning employer or agency through whom the status was obtained. If a member of a group, may not perform services apart from the entertainment group. USCIS Form I-797A authorizes employment. EAD card is not required.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA – taxable • Tax Treaty if eligible (see IRS Pub. 519)
P-4	Individuals in the U.S. as dependents of holder of a P-1, P-2, or P-3 visa.	Not permitted to be employed or receive compensation from any U.S. source.	
Q-1 Q-2	Q-1: Participant in an international cultural exchange visitor program approved by the Attorney General to provide practical training, employment, and the sharing of the history, culture, and traditions of the foreign national's country ("Disney Visa"); Q-2: Participant in Irish Peace Process cultural/training program ("Walsh Visa").	May be employed and compensated only by the petitioning employer or agency through whom the status was obtained. USCIS Form I-797A authorizes employment. EAD is not required.	<ul style="list-style-type: none"> • Substantial Presence Test required (5 exempt years in student status or 2 of the current and past 6 calendar years exempt in non-student status); • Wages – Single, 1, NRA rate; • Non-service Scholarship/Fellowship -14%; • Independent Personal Services - 30%; • FICA – exempt • Tax Treaty if eligible (see IRS Pub. 519)
Q-3	Dependent of Q-1/Q-2 visa holder.	Not permitted to be employed or receive compensation from any U.S. source.	
R-1	Members of a bona fide religious denomination carrying out the activities of a religious worker.	May be employed and compensated only by the religious organization through which status was obtained. EAD is not required.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA – taxable
R-2	Dependents of an R-1 visa holder.	Not permitted to be employed or receive compensation from any U.S. source.	
TN-1 TN-2	Trade NAFTA for citizens of Canada (TN-1) and citizens of Mexico (TN-2) performing professional services for a sponsoring employer in a specific position for a fixed period of time.	May be employed and compensated only by the sponsoring employer. Canadians require only an I-94 card as employment authorization. Mexicans require USCIS Form I-797A; EAD is not required.	<ul style="list-style-type: none"> • Substantial Presence Test required; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA – taxable • Tax Treaty if eligible (see IRS Pub. 519)
TD	Individuals in the U.S. as dependents of the holder of a TN visa.	Not permitted to be employed or receive compensation from any U.S. source.	
V-1 V-2	Spouse and unmarried children of LPR who have had a pending I-130 for 3 years and are awaiting USCIS approval.	Employment authorized	<ul style="list-style-type: none"> • Substantial Presence Test required; • Non-service Scholarship/Fellowship -30%; • Independent Personal Services - 30%; • FICA – taxable • Tax Treaty if eligible (see IRS Pub. 519)