

Foreign National Payment Matrix

Requirements for US Sourced Payments to Foreign Nationals

Type of Payment - For all payment types, except Royalty, a copy of the Admitted stamp from the Passport, or copy of the Electronic I-94 is required. Canadian visitors may not have either and will follow the requirements for B-2 status for all other documentation.	Immigration Status ¹	Letter of Invitation	Copy of Passport	Not Sponsored by Duke Need Permission Letter To Pay	Copies of Immigration Paperwork	Declaration Form ³	Attach DU Certificate of Foreign Status	Requires US Taxpayer ID to Claim Treaty	IRS Treaty Form	Tax Rate if no Treaty Benefit
Reimbursement of Substantiated Expenses	A		Yes	No	-	No				
	B-1/WB		Yes	No	-	No				
	B-2/WT		Yes	No	-	Yes				
	F-1		Yes	Yes ⁴	I-20	No				
	H-1B		Yes	No	I-797	No				
	J-1		Yes	No	DS-2019	No				
	TN		Yes	Yes	I-797	No				
Honoraria ⁶	B-1/WB	Yes	Yes	No	-	Yes	Yes	Yes	8233	34% ⁷
	B-2/WT	Yes	Yes	No	-	Yes	Yes	Yes	8233	34% ⁷
	F-1	Yes	Yes	Yes ⁵	I-20	No	Yes	Yes	8233	34% ⁷
	J-1	Yes	Yes	Yes	DS-2019	No	Yes	Yes	8233	34% ⁷
Independent Personal Services ⁶	F-1	Yes	Yes	Yes	I-20		Yes	Yes	8233	34% ⁷
	J-1	Yes	Yes	Yes	DS-2019		Yes	Yes	8233	34% ⁷
Performances	O-1	Requirements vary depending on the specific situation. Please call Corporate Tax for Assistance - 668-5225								
	P-1/P-2	Requirements vary depending on the specific situation. Please call Corporate Tax for Assistance - 668-5225								
Royalties	N/A ²				N/A ²			No	W-8BEN	Varies

- The statuses listed are the most common types eligible to receive payments through the Accounts Payable system. Any other status needs to be reviewed prior to any activity (ex. A's, G's, etc). Contact Accounts Payable at 919-684-3112 if you have any questions pertaining to payments to Foreign Nationals.
- For royalty payments, the visa doc is not needed **when not living in the US**. Otherwise, we require a copy of the passport, electronic I-94 and maybe additional documents depending on visa status
- Used to determine if the individual violates the 9-5-6 rule. If the person does violate that rule, payment cannot be made.
- For substantiated reimbursements only - the letter for an F-1 can be just a letter or email verifying the individual is in good standing at their institution and it doesn't matter which department provides the letter. IF the person has already graduated, we can accept a copy of their Employment Authorizaton Card instead
- For reportable payments to an F-1 - the letter has to not only grant authorization to receive the payment for the activity but *must* come from the Visa Services (or equivalent) department at the payee's Sponsoring Institution
- TN & H-1B sponsored by other institutions are not eligble for payment except for substantiated reimbursement
- Only 30% federal tax is applicable if activity occurred any place in the US other than North Carolina.