

# Related Data Item 1120.1.1rd

*As related to Procedure 1120.1, Determining Tax Status of Foreign Nationals*

## Visa Type and Tax Status of Nonresident Aliens

*Effective Date: January 1, 2003*

*Last Modified Date: March 23, 2006*

### General Standards

Visa Type	Immigration Status	Permissible Compensation Income from University Sources	Federal Tax Status	State Tax Status	Social Security Tax Status
<b>B-1 &amp; WB</b>	Visitor for Business	None, except for honorarium and travel reimbursement	Taxable (Exempt with substantiation <sup>1</sup> )	Taxable (Exempt with substantiation <sup>1</sup> )	N/A
<b>B-2 &amp; WT</b>	Visitor for Pleasure	None	N/A	N/A	N/A
<b>F-1</b>	Student	Wages paid to temporary employee, research assistant, teaching assistant	Taxable	Taxable	Exempt for first 5 taxable years <sup>2</sup>
<b>F-2</b>	F-1 Spouse or Dependent	None	N/A	N/A	N/A
<b>H-1B</b>	Aliens in Specialty Occupations	Wages paid to temporary employee, EPA, SPA; travel reimbursement to UNC-CH-issued H1Bs	Taxable	Taxable	Taxable
<b>H-4</b>	H-1 Dependent	None	N/A	N/A	N/A
<b>J-1</b>	Student	Wages paid to temporary employee, research assistant, teaching assistant	Taxable	Taxable	Exempt for first 5 taxable years <sup>2</sup>
<b>J-1</b>	Teacher Researcher	Wages paid to temporary employee,	Taxable	Taxable	Exempt for first 2

		EPA, SPA; honorarium; travel reimbursement			taxable years <sup>2</sup>
<b>J-2</b>	J-1 Spouse or Dependent	Wages paid with work permission	Taxable	Taxable	Taxable
<b>TN</b>	Certain Canadian or Mexican Professionals	Wages paid to temporary employee, EPA, SPA; honorarium; travel reimbursement	Taxable	Taxable	Taxable

<sup>1</sup>Substantiation requires a certificate of academic activity and a Social Security Number or Individual Taxpayer Identification Number (ITIN).

<sup>2</sup>Exemption may be available after this period if the person qualifies under the student FICA exemption.