

**Stony Brook Foundation, Inc.
 Visa Type - Tax Status Matrix**

Visa Type	Immigration Status	Income	Federal and State Tax Status	Federal Withholding - NO TREATY	Travel Expenses	
					Original Receipts	No original receipts
B-1	Visitor for Business	Honoraria, Travel Expense Reimbursement	Honorarium is taxable or Treaty exempt	30% Federal	not taxable	taxable
B-1/B-2	Visitor for Business	Honoraria, Travel Expense Reimbursement	Honorarium is taxable or Treaty exempt	30% Federal	not taxable	taxable
B-2	Visitor for Pleasure	Honorarium if already visiting in the U.S. No Travel	Taxable	30% Federal	not taxable	taxable
F-1	Student	Wages, Travel Expense, Stipend, Scholarship/Fellowships	Taxable or Treaty exempt	Wages/Stipend: tax tables, Scholarship/Travel/Fellow: 14%	not taxable	taxable
F-2	F-1 Spouse	NONE	N/A	N/A	N/A	N/A
H-1B	Aliens in Specialty Occupations	Employee wages, travel expenses	Taxable or Treaty exempt	Tax Rate Table	not taxable	taxable
H-4	H-1 Spouse or dependent	NONE	N/A	N/A	N/A	N/A
J-1	Student	Wages, Travel Expense, Stipend, Scholarship/Fellowships	Taxable or Treaty exempt	Wages/Stipend: tax tables, Scholarship/Travel/Fellow: 14%	not taxable	taxable
J-1	Teacher, Researcher, Short-term Scholar	Teaching, Research, honoraria with letter from visa sponsor, travel expenses	Taxable or Treaty exempt	Tax Rate Table	not taxable	taxable
J-2	J-1 Spouse	Employment with EAD card	Taxable	Tax Rate Table	not taxable	taxable
TN	Certain Mexican and Canadian Professionals	Temporary employment, travel expenses	Taxable	Tax Rate Table	not taxable	taxable
WB	Business Visa Waiver	Honoraria, Travel Expense Reimbursement	Honorarium is taxable or Treaty exempt	30% Federal	not taxable	taxable
WT	Tourist Visa Waiver	Honorarium if already visiting in the U.S. No Travel	Taxable	30% Federal	not taxable	taxable