

## Honorarium

Honorarium payments are for guest speakers who are invited to address a class, participate in a presentation, or provide a lecture on a one-time basis. These individuals should have no responsibility for grading or taking class attendance. Depending on the speaker's country of origin, the process differs. If the recipient of the honorarium is a US resident, or a nonresident alien performing service outside the US, the payment is made by Accounts Payable. If the recipient of the honorarium is a foreign national or Boston University employee, the payment must be made through the Payroll Office. The process and associated requirements are outlined below.

***Excludes: Boston University employees***

### NOTES:

1. Appropriate levels of review and approval are required before the invitation to speak is extended.
2. These speakers are not considered employees for income tax withholding or Immigration Reform and Control Act purposes.
3. Payments over the maximum IRS limit (\$600) will be reported as taxable income on Form-1099.
4. When receipts are not included for travel expenses related to the honorarium, the travel expenses will be charged to object code 0927.
5. If the recipient of the honorarium is a nonresident alien, the payment must be processed through the payroll system and the following information is required:
  - A. Social Security or individual taxpayer identification number.
  - B. Form W-8 (Certificate of Foreign Status).
  - C. An appropriate visa, a copy of which must be attached to the disbursement request. (Arrangements for an appropriate visa must occur before the visitor arrives in the United States.)
  - D. Form 8233, if a tax treaty applies.

Please note that current Internal Revenue Service regulations require withholding of 30% for federal and 5.30% for state tax unless a tax treaty applies.

Please fill out the departmental request for honoraria form for the Chair approval.

Please complete and submit honoraria payment form to the departmental administrator.