



Honorarium Payments to a Foreign National

Name: _____
Title of Activity: _____
Date(s) of Activity: _____

Pre-arrival planning:

- Finalize the activity details: title of activity; date; time; honorarium amount and whether travel expenses will be reimbursed.
- If individual is on a VW or B visa, confirm if they meet the Honorarium Rule (if not, only travel reimbursement is allowed and only for B-1 visa holders).
- If J-1 or F-1 scholar, direct the individual to get permission letter from home department at sponsoring university.
 - If WWU is sponsoring University, payment must be listed on either Form DS-2019 or I-20.
- Determine if foreign national is eligible for a tax treaty exemption. Visit [IRS Publication 515](#) for available treaties.
 - If not eligible, payment may be able to be made with appropriate federal tax withholding at 30%.
 - If eligible, ask if he/she has a U.S. SSN or ITIN (one is needed in order to claim the treaty):
 - If YES and would LIKE to claim the tax treaty, provide SSN or ITIN on 8233 form and submit with payment documents to Accounts Payable.
 - If YES and would NOT LIKE to claim the tax treaty, payment can be made with the appropriate federal withholding tax at the rate of 30%. TIN should still be provided to Accounts Payable for tax reporting purposes.
 - If NO and would LIKE to claim the tax treaty, make an appointment with Accounts Payable for when the foreign national is on campus. Email donna.foley@wwu.edu to set up an appointment. Include in the email the visa status of the applicant, their country of residence, and a few suggested dates/times for the appointment. (note: application for an ITIN will delay payment).
 - If NO and would NOT LIKE to claim the tax treaty, payment can be made with the appropriate federal withholding tax at the rate of 30%.
- Send invitation letter to the foreign national to communicate the details of the activity.



When the individual has arrived on campus:

- Make a copy of identity page in passport (make sure copy is readable).
- Make a copy of visa and/or port of entry stamp in passport (make sure copy is readable).
- If J-1 scholar, make a copy of permission letter & DS 2019.
- If F-1 scholar, make a copy of permission letter & I-20.
- If eligible for a tax treaty benefit and has U.S. Taxpayer ID number, foreign national completes Form 8233, "Exemption from Withholding on Compensation for Independent Personal Services of Nonresident Alien Individual."

If eligible & wants to claim tax treaty benefit but doesn't have a Tax ID number, foreign national:

- Attends appointment with Accounts Payable-Donna Foley ext 6815 to apply for ITIN (a list of documents that need to be brought to the appointment will be provided by Donna Foley when the appointment is set up). Copies of application paperwork will be provided to the department for payment processing purposes.
- Completes Form W-7.

Department completes the following:

- Services Reimbursement form for honorarium (if amount is under \$1,000) OR enters purchase order and prepares Invoice Voucher Form 1730 (if honorarium is over \$1,000).
- Travel Expense Voucher for any associated travel reimbursement. See Checklist: [Pay Foreign National a Travel Reimbursement](#) for further instructions.
- WWU Form , "Honoraria Checklist for Invited Guest Speakers"

Department sends the following to AP:

- Check request form for honorarium fee. Make sure "Non-resident Alien" is checked in "Status" box.
- If J-1 scholar, copy of permission letter and DS 2019.
- If F-1 scholar, copy of permission letter and I-20.
- WWU Form , "Honoraria Checklist for Invited Guest Speakers"
- WWU Form 1007, "Foreign National Payment Data Sheet."
- Copy of passport identity page.
- Copy of visa and/or port of entry stamp in passport.
- Copy of WWU departmental invitation letter sent to foreign national prior to event.



- Form 8233, if eligible for tax treaty benefit and has (or is in the process of applying for) a U.S. Taxpayer ID number (SSN or ITIN). Note: the submission of this form will delay payment for 2 weeks or longer.

Pay the foreign national:

- Will pick up check from Cashiers Office (ready in five days if Form 8233 was not submitted; 15 days if form was submitted) **OR**
- Wire funds (additional fee of \$20.00 applies) **OR**
- Mail directly to foreign national's address

