



## *Inviting & Paying an Honorarium to a Foreign National for Academic Activities*

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Name of Foreign National: \_\_\_\_\_

Title of Activity: \_\_\_\_\_

Date 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 EWU 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%. ITIN should still be provided to Accounts Payable for tax reporting purposes.
    - 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:**

- Obtain ITIN.

**Department completes the following:**

- Memorandum of Agreement for honorarium
- Honoraria Checklist for Invited Guest Speakers

**Department sends the following to AP:**

- Contractor invoice for honorarium fee. Original travel receipts if permissible per terms of memorandum of agreement.
- If J-1 scholar, copy of permission letter and DS 2019.
- If F-1 scholar, copy of permission letter and I-20.
- Honoraria Checklist for Invited Guest Speakers
- Copy of passport identity page.
- Copy of visa and/or port of entry stamp in passport.
- Copy of Memorandum of Agreement.
- Copy of W7 form.
- 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).

**Pay the foreign national:**

- Will pick up check from EWU Student Financial Services **OR**
- Mail directly to foreign national's address