Honoraria

Before you start

An honorarium is a payment to an individual in recognition of a special or distinguished service for which propriety precludes setting a fixed price: activities like a lecture, participation in a workshop or seminar, speaking engagement, or appraisal of a manuscript for professional publication. Both employees and non-employees are eligible to receive honorarium payments, however, Boston University employees must be paid through the payroll system.

Eligibility

Individuals of scholarly or professional standing invited for the following type of situations to be part of Boston University academic activities are eligible to receive an honorarium:

- A speaking engagement
- A special lecture, short series special lectures, or other creative activity
- Seminar or workshop participation, as a guest speaker or panelist, on a short-term basis

Ways to Pay

- Request a payment to be made by reviewing criteria below.
- The Boston University Purchasing Card cannot be used to procure this service.
- Out-of-pocket payment for this type of expense will not be reimbursed.

Non-BU Employees:

- Complete the online disbursement form.
- If this is the first time the recipient will be receiving a payment from the University you must attach a W-9 or W-8BEN to the disbursement form
- Attach the brochure, flyer, invitation or course syllabus relevant to the honorarium.
- If the recipient is a foreign visitor the following documentation is a required in addition to the disbursement form.
  - Copy of Passport Identity Page w/ picture
  - Copy of I-94 History
  - If J-1 scholar; a copy of Permission Letter and DS-2019 Form
  - If payee’s visa immigration status is B-1/B-2 or Visa Waiver; Copy of B Honoraria Certification Document
  - Foreign National Information Sheet
  - If applicable, the Payroll Office will forward the appropriate tax treaty to the payee

BU Employees:

- All faculty and staff should be paid as an overbase for honorarium.

Tax withholdings and reporting

All honoraria payments made via Accounts Payable to US citizens and resident aliens are reportable via a 1099-MISC. Boston University will issue a 1099-MISC to any individual who is 1099 reportable if they receive $600 or greater in a calendar year.

All honoraria payments made via Payroll to US Citizens and resident aliens are reportable via form W-2.

All honoraria payments to non-resident aliens will be taxed at a 30% rate, unless exempted by a tax treaty. If the visitor does not provide a Social Security Number or Individual Taxpayer Identification Number, treaty benefits cannot be applied.

All payments of honoraria to non-resident aliens who come to Boston University must be reported to the IRS on Form 1042-S.

Common Oversights

Speed up the payment process by avoiding these common oversights:

- Forgetting to provide a W-9 or W-8BEN.
- Forgetting to attach required supporting documentation to the disbursement form.
- Forgetting to submit all the pertinent visa and immigration documentation associated with payments made to foreign nationals.
- Forgetting to attach a brochure, flyer, invitation or course syllabus about the honoraria.