

Honoraria

Know Before You Start:

An honorarium is a payment to an individual or entity in recognition of a special or distinguished service for which propriety precludes setting a fixed price. Applies to services such as lectures, participation in workshops or seminars, speaking engagements, or appraisals of manuscript for professional publications.

While Boston University employees and non-BU employees are eligible to receive honorarium payment, BU employees must be paid through Payroll as an overbase.

Eligibility

Honoraria may be paid to individuals of scholarly/professional standing or to the entity that individual represents if the individual was invited to partake in BU academic activities such as the following:

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

Ways to Pay

- ✓ Review criteria below before requesting payment be made to the appropriate recipient.
- ☒ The BU Purchasing Card (PCard) cannot be used to procure this service.
- ☒ Reimbursements are not permitted for out-of-pocket payment for this expense.

Non-BU Employees (documentation needed to authorize payment)

- Complete the [online disbursement form](#) and attach the following:
 - First-time recipients of payment from BU must attach a [W-9](#) (US citizen) or [W-8BEN](#) (non-US citizen)
 - Attach the brochure, flyer, invitation or course syllabus relevant to the honorarium
- If recipient is a foreign national, the following are required in addition to the disbursement form:
 - Copy of Passport picture page
 - Copy of U.S. Visa picture page
 - [W-8BEN](#) with both foreign & local U.S. mailing addresses (must be digitally or hand-signed, not typed)
 - Copy of [I-94](#) History or [ESTA](#)
 - [Foreign National Information Form \(FINF\)](#)
 - Copy of [Wire Confirmation Sample](#)
 - One of the following (whichever applicable)
 - I-20 (for F-1 Visa holders)
 - DS-2019 (for J-1 Visa holders) or permission letter
 - B-1/B-2 Honoraria Certification Form

NOTE:

- Do not include Personally Identifiable Information (PII) in the disbursement form's invoice slot. PII must only be included in the W-9/W-8BEN, which are encrypted. See [BU's HIPAA site](#) for more.
- If recipient did not enter the U.S. for the engagement, please provide document noting that the engagement was conducted remotely ([Foreign National Information Sheet](#), passport, tax form/[W-8BEN](#)).

BU Employees

- Honoraria as payment to all faculty and staff must be made through Payroll as an **overbase**.

Tax Withholdings and Reporting

All honoraria payments made via Accounts Payable to U.S. citizens and resident aliens are reportable via a 1099-MISC. BU will issue a 1099-MISC to any individual who is 1099 reportable if they receive \$600 or more in a calendar year.

All honoraria payments made to BU employees via Payroll 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 non-resident alien does not provide a Social Security Number or Individual Taxpayer Identification Number, treaty benefits cannot be applied.

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

Key Reminders:

- Attach all required supporting documentation to disbursement form, including brochure, flyer, invitation or course syllabus relevant to the honorarium.
- Provide a signed and dated [W-9](#) or [W-8BEN](#) when appropriate.
- Submit all pertinent Visa and immigration documentation associated with payments made to foreign nationals.
- Ensure all travel documentation (i.e., passport, Visa, etc.) is up to date. Do not submit expired documentation.