

# Honoraria

## Eligible Recipients – Honoraria Payments

An honorarium payment is made to an individual of scholarly or professional standing—or to the entity they represent—in recognition of a special or distinguished service for which propriety precludes setting a fixed price.

Honoraria may be offered when an individual is invited to participate in a BU academic activity such as:

- Delivering a special lecture, short series, or other creative presentation
- Serving as a guest speaker or panelist for a seminar or workshop on a short-term basis
- Providing a speaking engagement
- Reviewing or appraising a manuscript for professional publication

Both BU employees and non-BU employees are eligible to receive honorarium. However, **BU employees must be paid through Payroll as an overbase.**

### Criteria to pay non-BU employees

- Complete the [online disbursement form](#) and **attach required documents in a single, merged file**. Be sure to include the brochure, flyer, invitation or course syllabus relevant to the honorarium in the attachments file.
- First-time recipients of payment from BU must attach a [W-9](#) (US citizen) or [W-8BEN](#) (non-US citizen).
- If recipient is a foreign national, include the following with the disbursement form:
  - Copy of Passport picture page
  - Copy of US Visa picture page
  - Copy of [I-94](#) History or [ESTA](#)
  - Copy of [Wire Confirmation Sample](#)
  - [W-8BEN](#) with both foreign and local US mailing addresses (must be digitally or hand-signed, not typed)
  - [Foreign National Information Form \(FNIF\)](#)
  - 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

### Criteria to pay BU Employees

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

**Restrictions:**

- The **BU OneCard** cannot be used to procure this service.
- Reimbursements are not permitted for out-of-pocket payment for this expense.

**Guidelines for PII and Remote Engagements:**

- 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 US for the engagement, please provide document noting that the engagement was conducted remotely (Foreign National Information Sheet, passport, tax form/W-8BEN)

## Tax Withholdings and Reporting

All honoraria payments made to US citizens and resident aliens via Payment Services are reportable via a 1099-MISC form. BU will issue a 1099-MISC to any individual who is 1099 reportable if they receive **\$2,000 or greater** 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 a nonresident alien does not provide a Social Security Number or Individual Taxpayer Identification Number, treaty benefits cannot be applied.

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

## Key Reminders:

- Merge all required supporting documentation into one file and attach to the 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 (e.g., passport, Visa) is up to date. Do not submit expired documentation.