***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 UW 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](http://www.irs.gov/pub/irs-pdf/p515.pdf#page=44) 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 Tax Office for tax reporting purposes.
    - If NO and would LIKE to claim the tax treaty, make an appointment with the Tax Office for when the foreign national is on campus. E-mail [itin@uw.edu](mailto:itin@uw.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 in the US:**

* 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 or I-94 (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.
* Foreign national completes the UW Form 1007, “Foreign National Payment Data Sheet.”
* 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 the individual is outside the US:**

* Individual completes W-8BEN

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

* Makes appointment with the Tax Office to apply for ITIN (a list of documents that need to be brought to the appointment will be provided by the ITIN unit when the appointment is set up). Copies of application paperwork will be provided to the department for payment processing purposes.
  + <http://finance.uw.edu/tax/students/itins>
* Completes Form W-7.

**Department completes the following:**

* Payment to Individual (P2I in Ariba)
  + <https://finance.uw.edu/ps/how-to-pay/payments-to-individuals>
* Expense Report in eTravel for any associated travel reimbursement. See Checklist: [Pay Foreign National a Travel Reimbursement](http://f2.washington.edu/fm/globalsupport/payment-flowcharts-checklists) for further instructions.
* Optional document: UW Form 1631, “Honoraria Checklist for Invited Guest Speakers”

**Required Documentation in Docusign**

**Department attaches the following in Docusign for AP review (do not attach sensitive documents in Ariba):**

**Services inside the US attachments:**

* If J-1 scholar, copy of permission letter and DS 2019.
* If F-1 scholar, copy of permission letter and I-20.
* UW Form 1631, “Honoraria Checklist for Invited Guest Speakers” (optional)
* UW Form 1007, “Foreign National Payment Data Sheet.”
* Copy of passport identity page.
* Copy of visa and/or port of entry stamp in passport or I-94.
* Copy of UW departmental invitation letter sent to foreign national prior to event.
* Form 8233, if eligible for tax treaty benefit.
* If making the payment by wire, fill out and attach wire transfer information form: <https://finance.uw.edu/ps/how-pay/wire-payments>

**Services outside the US attachments:**

* Individual completes W-8BEN
* Copy of UW departmental invitation letter sent to foreign national prior to event.
* If making the payment by wire, fill out and attach wire transfer information form: <https://finance.uw.edu/ps/how-pay/wire-payments>

**Pay the foreign national (all selections will be available in Ariba):**

* Will pick up check from Mailing Services (ready within 10 days if Form 8233 was not submitted; 15 days if form was submitted)
* Mail to department’s attention through campus mail
* Wire funds (additional fee of $15-25 applies.
* Mail directly to foreign national’s address

**Important:** Incomplete documentation could result in delayed or rejected requests.