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# Honoraria

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## 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

Payroll & Payment Services	
Payroll	<a href="mailto:bupay@bu.edu">bupay@bu.edu</a> <a href="http://bu.edu/payroll">bu.edu/payroll</a>
Accounts Payable	<a href="mailto:payment@bu.edu">payment@bu.edu</a> <a href="http://bu.edu/ap">bu.edu/ap</a>
Travel Services	<a href="mailto:travelexpense@bu.edu">travelexpense@bu.edu</a> <a href="http://bu.edu/travelservices">bu.edu/travelservices</a>

## 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 Waver; 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.