



## Procedures for Honorarium Payments to Foreign Nationals

International Tax Office MSN 4B2  
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- **Departments should inform their visitors about Mason's honorarium policy to ensure they have the proper immigration status**

**WITHHOLDING TAX: Honorarium payments for Nonresident Aliens are subject to the withholding of tax at 30% statutory rate** (unless a tax treaty applies). Because an income derived from independent personal services is not considered to be a U.S. trade or business-sourced income, honorarium recipients are **unable** to request a tax refund. However, departments may choose to "gross up" the payment amount using the formula (gross amount/.70), to ensure the foreign visitor receives the actual payment amount. For example; to pay the individual an honorarium amount of \$500, the Honorarium Payment Request should total \$714.29 ( $\$500/.70 = \$714.29$ ;  $\$714.29$  less 30% = \$500.)

Honorarium Payment Requests for non-immigrants must be sent to the **International Tax Office** that will determine the tax status, the amount of tax, and eligibility for tax treaty benefits according to the information provided by the department and by the honorarium recipient.

Once the appropriate tax treatment has been determined, the Honorarium Payment Request will be forwarded to Accounts Payable to be processed. At the end of the calendar year, non-immigrants will receive an [IRS Form 1099-MISC](#) or an [IRS Form 1042s](#) and must report all honorarium payments to the Internal Revenue Service.

### DOCUMENTS REQUIRED TO PROCESS HONORARIUM TO FOREIGN NATIONAL

Foreign visitor receiving honorarium payment from Mason should make an appointment to visit the International Tax Office in Fiscal Services before the payment is requested. Visitor should bring to the appointment immigration documents (see chart below on pg.2). In cases, when the visit is not feasible, see the list of required documents below. Please note that if appointment is not attended, International Tax Office will not grant any tax treaty benefits to the payee, because additional tax documents are required.

**Department is required to obtain the following documents from the visitor, if the appointment is not completed:**

1. **[Foreign National Information Form](#)** (paper format) **Important:** Need visa history: entry/exit dates for current and past two years and any activity since 1985 in F, J, Q or M status.
2. **Copies of immigration documents (see chart below on pg.2)**
3. **IRS Tax Documents** - Complete and sign the IRS forms [W-8BEN](#) and/or [W-9](#). The Tax Coordinator will determine the appropriate form needed when processing the payment. (If visitor knows his/her tax status, he/she may provide only the appropriate form).

**Department is required to provide the following documents to support ANY honorarium request to foreign national:**

1. Completed [Honorarium Payment Request](#)
2. [Independent Contractor Evaluation Form](#)
3. **Letter of invitation**, stipulating **the date** and **the purpose of the activity** and **the amount of honorarium** to be paid.

**HONORARIUM FOR SERVICES OUTSIDE OF THE UNITED STATES** – payments are exempt from the tax withholding and require collection of the [W-8Ben](#) form and of the [Statement for Independent Personal Services Performed Outside of the U.S.](#)

*IMPORTANT: All documents must be submitted as one file to the Accounts Payable at MS 3C1. Without ALL required documents, honorarium payment will not qualify for any exemptions, tax treaty benefits, and/or rate reductions and will be the subject to tax withholding at the 30% rate, or will be cancelled, if the information provided does not allow to proceed.*

**Visa Types and the Associated Supporting Immigration Documentation**  
**VISAS ELIGIBLE FOR HONORARIUMS**

VISA TYPE/STATUS	CLASSIFICATION	Copies of the Immigration Documents must be attached to the Honorarium Request
<b>B1</b> <b>VWB</b> <b>B2</b> <b>VWT</b>	Visitor for temporary business Visa waiver business Visitor for pleasure Visa waiver tourist ESTA entries to the U.S.	<p><b>a. Passport page</b> with passport number and expiration date.</p> <p><b>b. Copy of visa.</b> Visa waiver countries do not have a visa page. In absence of visa – copy of stamped page in passport showing the entry date and the immigration status the inspector allowed the visitor to enter.</p> <p><b>c. Copy of I-94</b> departure record.</p> <p><b>4. Complete Certification of Eligibility Form.</b> The visitor should meet the requirements of the certification in order to receive honorarium. Under immigration law these rules are known as the “9/5/6 rule”.</p> <ul style="list-style-type: none"> <li>✓ The purpose of the visit must be for "usual academic activity".</li> <li>✓ The visit must not exceed nine days.</li> <li>✓ Visa holders cannot accept reimbursement for travel expenses/ honorariums from more than five academic institutions within the previous six month period.</li> </ul>
F-1 OPT	Student in Optional Practical Training	<p><b>a. Passport page</b> with passport number and expiration date.</p> <p><b>b. Copy of visa</b> and of stamped page in passport showing the entry date.</p> <p><b>c. Copy of I-94</b> departure record.</p> <p><b>d. Copy of I-20</b> form.</p> <p><b>e. Employment Authorization Card.</b> ONLY Students with EAD card will be able to receive the Honorarium payments.</p>
J-1	Exchange Visitor Under Valid Sponsorship by Another Institution.	<p><b>a. Passport page</b> with passport number and expiration date.</p> <p><b>b. Copy of visa</b> and of stamped page in passport showing the entry date.</p> <p><b>c. Copy of I-94</b> departure record.</p> <p><b>d. Copy of DS2019</b> form, both sides.</p> <p><b>e. Letter from the J-1's visa sponsor</b> stating that the individual has been authorized to engage in these activities and to receive the honorarium.</p>
J-2	Alien spouse of J1	<p><b>a. Passport page</b> with passport number and expiration date.</p> <p><b>b. Copy of visa</b> and of stamped page in passport showing the entry date.</p> <p><b>c. Copy of I-94</b> departure record.</p> <p><b>d. Copy of DS2019</b> form, both sides.</p> <p><b>e. Employment Authorization Card.</b></p>
DACA/TPS	Deferred Action for Childhood Arrivals Temporary Protected Status	<b>a. Employment Authorization Card</b>

**VISAS INELIGIBLE FOR HONORARIUMS**

VISA TYPE/STATUS	CLASSIFICATION
<b>Out of Status</b>	No visa or status obtained (except DACA/other protection statuses)
<b>F-1</b>	Student (except F-1 OPT with EAD card)
<b>F-2</b>	Dependent of an F-1 visa holder
<b>G/A/NATO Visas</b>	Employee of Foreign Governments or International Organizations (Unless specifically authorized by the employer and paid to the employer, under the contract)
<b>H-1B</b>	Employee of Sponsoring Organization
<b>H-4</b>	Dependent of an H-1 visa holder
<b>M-2</b>	Dependent of a M-1 visa holder
<b>O-3</b>	Dependent of an O-1 or O-2 visa holder
<b>P-4</b>	Dependent of a P-1, P-2, or P-3 visa holder
<b>R-2</b>	Dependent of a R-1 Visa holder
<b>TD</b>	Dependent of a TN visa holder