

# Honorarium Payment Guide

## What is an Honorarium?

An honorarium is a one-time payment for a special, non-recurring activity or event for which a fee is not legally or traditionally required. There is no contract, the fee is not set or negotiated by the recipient, and the honorarium may not be paid to a third party (corporation, business or partnership). If payment is negotiated and agreed upon, it is considered a contractual agreement and should be processed as a payment for personal services, not an honorarium.

### Non-Honoraria Examples

Payments requiring a signed contract	Payments for a recurring activity or service
Payments being made against an invoice	Payments for the services of a facilitator
Payments for performances including comedic, dramatic, musical or other similar artistic performances	Payments to professional motivational speakers who perform such services as a career and charge a fee to participate in the event
Payments to faculty, staff or student employees for their services	Payments to foreign visitors (nonresident aliens) not approved to work in the United States

## Traditional Honoraria

A traditional honorarium is paid to an individual, who is not a Mason employee or current Mason student.

Traditional honoraria are typically paid to persons of scholarly or professional standing with the intent of showing good will and appreciation for giving a speech. A speech is a public address, oration, or other form of oral presentation (including participation in a panel, seminar or debate).

### Allowable Traditional Honoraria:

- Payment to a guest speaker. A guest speaker is someone who possesses advanced knowledge of a particular subject area and speaks about that subject area to a group or organization with which he or she is normally not involved. *May not be a current Mason employee or student.*
- Payment for participation as a judge in a writing or photo contest.
- Payment for participation in a panel discussion.

## Operational Honoraria

An operational honorarium is paid to an individual, who is not a Mason employee, for an activity that supports Mason operations. Operational honoraria are typically paid to individuals (including current Mason students) with the intent of showing appreciation for participation in university education, research or public service activities.

### Allowable Operational Honoraria:

- Payment for participation as a volunteer judge for the Patriot Games.
- Payment to a volunteer swim official for community swim event.
- Payment to a cooperating teacher for a College of Education and Human Development program.

## Processing an Honoraria

**Individuals receiving payments must have a Mason G#.** To determine if the individual has a G# use the [Vendor G Number lookup](#). If the individual does not have a G# a [Substitute W-9 form](#), [W-8BEN](#), or [W-8BEN-E](#) form must be submitted through the Vendor registration portal located, here: <https://fiscal.gmu.edu/purchasing/do-business-with-mason/>. **This step is required before submitting an honorarium payment request.**

### Honoraria payments for less than \$2,000

- Exempt from eVA procurement and may be processed through Accounts Payable with the [Honorarium Payment Request](#). The completed form with supporting documentation can be sent to [apforms@gmu.edu](mailto:apforms@gmu.edu).

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Honoraria payments for \$2,000 or more

- Honoraria payments for \$2,000 or more must be submitted through eVA and approved by a buyer in the Purchasing Office. To determine if the individual has a vendor account in eVA, go to: <http://eva.virginia.gov> and search the “eVA Vendor List” If the individual does not have an account, they must create an [eVA vendor account](#). If the vendor is unwilling to self-register, they can be state entered by submitting a [Substitute W-9 form](#), [W-8BEN](#), or [W-8BEN-E](#) form through the Vendor registration portal located here: <https://fiscal.gmu.edu/purchasing/do-business-with-mason/>. **This step is required before submitting an [Honorarium payment request](#)**

All honorarium payments, regardless of the dollar amount, to visitors who are U.S. citizens or Permanent Residents must be reported to the Internal Revenue Service. U.S. citizens and Permanent Residents will receive an IRS Form 1099-MISC if the total payment is \$600 or greater in any one calendar year. Non-U.S. citizens will receive an IRS form 1042-S and a thirty percent (30%) tax may be withheld from all payments unless the individual is eligible to claim a tax treaty exemption. The unit should consider the thirty percent tax when calculating the total payment amount of the honorarium. In some cases, it may be appropriate to increase the honorarium payment to absorb the tax assessment.

## Determine if the payment can be classified as an Honoraria

	Yes	No
1. Is the individual a business, corporation or partnership?		
2. Was the payment amount negotiated between the University and the individual?		
3. Is there a contractual agreement?		
4. Are the individual’s services recurring?		
5. Is the individual an employee or student (Traditional Honorarium)?		
6. Did the individual set the price?		

**A “Yes” answer to any of the above questions means the individual may not be paid by honorarium.**

**To determine if the individual should be categorized as an employee or independent contractor please complete the [Independent Contractor Evaluation Form](#).**

### Required Documentation for U.S. Citizens/Permanent Residents

- The [Independent Contractor Evaluation Form if the amount is \\$250 or greater](#)
- Completed the [Honorarium Payment Request](#) form
- Letter of invitation and/or justification letter /a flyer showing the payee’s participation
- For payments over \$2,000, attach the [Honorarium Payment Request](#) form to the eVA order

### Required Documentation for Foreign Nationals/Non –U.S. Citizens

- The [Independent Contractor Evaluation Form if the payment amount is \\$250 or greater](#)
- Completed the [Honorarium Payment Request](#) form
- Letter of invitation and/or justification letter / a flyer showing the payee’s participation
- For payments over \$2,000, attach the [Honorarium Payment Request](#) form to the eVA order
- Detailed instructions are available at [Honorarium Payments to Foreign Nationals](#)
- IRS Form W-8 BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
- Letter of invitation, stipulating the date and purpose of the activity and the amount of honorarium to be paid.
- Copies of the recipient’s immigration documents or the [Statement for Services Performed Outside of the U.S.](#), for details see [Procedures for Honorarium Payments to Foreign Nationals](#).
- A copy of the eVA purchase order number (#) and supporting documentation should be sent to the International Tax Coordinator at [inttax@gmu.edu](mailto:inttax@gmu.edu) for review and appropriate tax withholding calculation.
- The International Tax Coordinator will submit the request to Accounts payable after processing.

For assistance with honorarium requests please contact Account Payable at [apforms@gmu.edu](mailto:apforms@gmu.edu).  
For foreign national tax questions please contact the International Tax Office at [inttax@gmu.edu](mailto:inttax@gmu.edu).