
INVITING & PAYING AN HONORARIUM TO A FOREIGN NATIONAL FOR ACADEMIC ACTIVITIES AT THE UW

Name of Foreign National: _____

Title of Activity: _____

Date of Activity: _____

Notes:

Pre-arrival planning:

- Finalize the activity details: title of activity; date; time; honorarium amount and whether travel expenses will be reimbursed.
- Confirm if foreign national meets 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 both home department and International Students Services Office (at UW or at sponsoring university).
- Determine if foreign national is eligible for tax treaty exemption by following this link to check if their country has a treaty with the United States:
 - 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%.
 - > If NO and would LIKE to claim the tax treaty, make an appointment with Accounts Payable for when the foreign national is on campus. E-mail itin@uw.edu to set up an appointment. Include in the email the visa status of the applicant and the country they are from. (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 on campus:

- Make a copy of identity page in passport (make sure copy is readable).
- Make a copy of visa and/or stamped I-94 card in passport (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 eligible & wants to claim tax treaty benefit but doesn’t have a Tax ID number, foreign national:

- Keeps appointment at Accounts Payable to file 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).
- Completes Form W-7.

Department completes the following:

- Check request form for honorarium (if amount is under \$3,300) OR enters purchase order (if honorarium is over \$3,300 and use Invoice Voucher).
- Check request or Invoice Voucher form for travel reimbursement (request can be for any amount).
- UW Form 1631, “Visiting Lecturer/Invited Speaker/Instructor”

Department sends the following to Accounts Payable:

- Two check request forms (one for honorarium AND one for travel). Make sure “Non-resident Alien” is checked in “Status” box. Cross-reference the two request forms.
- 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.
- UW Form 1007.
- Form 8233, if eligible for tax treaty benefit and has (or is in the process of applying for) a U.S. Taxpayer ID number (SSN or ITIN). Note: the submission of this form will delay payment for 2 weeks.
 - > If honorarium is being paid to a foreign company, original form W8BEN (no form 8233 needed).
- Copy of passport identity page.
- Copy of visa and/or stamped I-94 card in passport.
- For Canadians, copy of both driver’s license and social insurance card OR copy of passport identity page.
- Copy of invitation letter sent to foreign national prior to event.

Pay the foreign national:

- Will pick up check from Accounts Payable (ready in five days if Form 8233 was not submitted; 15 days if form was submitted) OR
- Wire funds (additional fee of \$25.00 applies) OR
- Check should be mailed directly to foreign national’s address by Accounts Payable

APPENDIX 6

LETTER OF INVITATION

PRINTED ON UW DEPARTMENT/PROGRAM STATIONARY

LETTER A (NEEDS B VISA)

[DELETE HONORARIUM SECTION IF IT WON'T BE OFFERED]

[Date]

[Name]

[Address]

Dear [Name]

We are pleased to invite you to visit the University of Washington (UW) to speak at [name of school/department/program/event] on [dates(s)]. We would like to offer you an honorarium of \$[amount]. In addition, we would like to offer reimbursement of travel expenses related to your visit to the University. This amount will include [give specifics on what expenses will be paid; note any restrictions; and describe what arrangements will be handled by the UW].

For this visit, it is preferable that you obtain a business visa (B-1). You need to apply for this visa at a U.S. consulate or embassy in your country. Upon your entry to the U.S., you will be given an I-94 card. This card will be stapled to your passport and is returned to an immigration officer on your departure from the U.S. Please show this invitation letter to the immigration officer to support your need for business visa travel status.

Once at the UW, you will need to complete some paperwork to receive the honorarium and travel reimbursement. In addition, you will need to provide your passport so that it can be photocopied. Please be aware that honorarium payments are subject to U.S. federal withholding tax of 30%. Your payment may be exempt from this withholding if there is a tax treaty benefit between your country and the U.S. UW staff will advise you about any treaty benefit that applies. If you do qualify, you will need a U.S. social security number (SSN) or U.S. individual taxpayer identification number (ITIN) in order to receive the benefit. If you already have either of these numbers, please bring it with you. Otherwise, arrangements will be made for you to apply for an ITIN once on campus.

[Include any additional details about the event.]

If you have any questions about this invitation, please contact [Name] at [phone number] or by e-mail at [e-mail address].

[Closing paragraph]

[Name of chair/director sponsoring the invitation]

PRINTED ON UW DEPARTMENT/PROGRAM STATIONARY

LETTER B (DOESN'T NEED B VISA)

[DELETE HONORARIUM SECTION IF IT WON'T BE OFFERED]

[Date]

[Name]

[Address]

Dear [Name]

We are pleased to invite you to visit the University of Washington (UW) to [describe event & UW school/department/program] on [dates(s)]. We would like to offer you an honorarium of \$[amount]. In addition, we would like to offer reimbursement of travel expenses related to your visit to the University. This amount will include [give specifics on what expenses will be paid; note any restrictions; and describe what arrangements will be handled by the UW].

For this visit, the Visa Waiver for Business (VWB) is the most appropriate classification. This means you will not have to apply for a visa. However, in order to enter the U.S. on this visa waiver you must present a machine-readable passport. This type of passport has two typeface lines printed at the bottom of the biographical page that can be read by a machine. If you don't have a machine-readable passport, you will need to apply for a B-1 visa at a U.S. embassy or consulate in your country before your trip to the UW.

Upon your entry to the U.S., please present this letter of invitation, along with your valid passport, to immigration authorities. An immigration officer will issue an I-94W card for you which is valid for up to 90 days. This card will be stapled to your passport and is returned to an immigration officer on your departure from the U.S.

Once at the UW, you will need to complete some paperwork to receive the honorarium and travel reimbursement. In addition, you will need to provide your passport so that it can be photocopied. Please be aware that honorarium payments are subject to U.S. federal withholding tax of 30%. Your payment may be exempt from this withholding if there is a tax treaty benefit between your country and the U.S. UW staff will advise you about any treaty benefit that applies. If you do qualify, you will need a U.S. social security number (SSN) or U.S. individual taxpayer identification number (ITIN) in order to receive the benefit. If you already have either of these numbers, please bring it with you. Otherwise, arrangements will be made for you to apply for an ITIN once on campus.

[Include any additional details about the event.]

If you have any questions about this invitation, please contact [Name] at [phone number] or by e-mail at [e-mail address].

[Closing paragraph]

[Name of chair/director sponsoring the invitation]

PRINTED ON UW DEPARTMENT/PROGRAM STATIONARY

LETTER C (HAS J-1 VISA AND ALREADY IN THE U.S.)

[DELETE HONORARIUM SECTION IF IT WON'T BE OFFERED]

[Date]

[Name]

[Address]

Dear [Name]

We are pleased to invite you to [describe event & UW school/department/program] on [dates(s)] at the University of Washington (UW). We would like to offer you an honorarium of \$[amount]. [If J-1 scholar must travel to campus and will be reimbursed for travel expenses, include following sentences.] In addition, we would like to offer reimbursement of travel expenses. This amount will include [give specifics on what expenses will be paid; note any restrictions; and describe what arrangements will be handled by the UW].

To participate in this activity, it is a requirement of the U.S. Government that you have written authorization from both the chair of your department and the International Students Services (ISS) Office [chose either: at your sponsoring university OR at the University of Washington]. Please contact your department to obtain the written authorization. Your department should forward the authorization to the ISS Office for their review and authorization. You will need a provide a copy of the authorization from both the department and the ISS Office to [name of contact at sponsoring department/program person] in order to receive the honorarium.

In addition to the written authorization, once at our department you will need to provide your passport so that it can be photocopied. Please be aware that honorarium payments are subject to U.S. federal withholding tax of 30%. Your payment may be exempt from this withholding if there is a tax treaty benefit between your country and the U.S. UW staff will advise you about any treaty benefit that applies. If you do qualify, you will need a U.S. social security number (SSN) or U.S. individual taxpayer identification number (ITIN) in order to receive the benefit. If you already have either of these numbers, please bring it with you. Otherwise, arrangements will be made for you to apply for an ITIN.

[Include any additional details about the event.]

If you have any questions about this invitation, please contact [Name] at [phone number] or by e-mail at [e-mail address].

[Closing paragraph]

[Name of chair/director sponsoring the invitation]