

## *Inviting & Paying an Honorarium to a Foreign National for Academic Activities at the UW*

**Name of Foreign National:** \_\_\_\_\_  
**Title of Activity:** \_\_\_\_\_  
**Date of Activity:** \_\_\_\_\_

### **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 scholar, direct the individual to get permission letter from both home department and International Students & Scholars Office (at UW or at sponsoring university).
- Determine if foreign national is eligible for a tax treaty exemption:
  - If eligible, ask individual if he/she has a SSN or ITIN (note: application for an ITIN will delay payment).
  - Ask foreign national if they want to claim the tax treaty. Payment can be made with appropriate federal withholding tax.
  - If no tax number, make an appointment for foreign national once on campus at Accounts Payable. E-mail [itin@u.washington.edu](mailto:itin@u.washington.edu) to set up appointment.
- 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 stamped I-94 card in passport (make sure copy is readable).
- If J-1 scholar, make a copy of permission letter & DS 2019.
- Foreign national completes the UW Form 1007, "Foreign National Payment Data Sheet."
- If eligible for a tax treaty benefit, foreign national completes Form 8233, "Exemption from Withholding on Compensation for Independent Personal Services of Nonresident Alien Individual."



**If eligible for tax treaty benefit and doesn't have a tax id number, foreign national:**

- Completes Form W-7.
- Keeps appointment at Accounts Payable to file for ITIN (see W-7 checklist for what to bring to appointment).

**Department completes the following:**

- Check request form for honorarium (if amount is under \$3,000) **OR** enters purchase order (if honorarium is over \$3,000 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" or 1632, "UW Form 1632 "Employee versus Independent Contractor Classification."

**Department sends the following to AP:**

- 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.
- UW Form 1631 or 1632.
- UW Form 1007.
- Form 8233, if eligible for tax treaty benefit **OR** Form W-8 (no Form 1007 is required for an entity).
- Copy of passport identity page.
- Copy of stamped I-94 card in passport.
- For Canadians, copy of both driver's license and social insurance card **OR** copy of passport identity page.

**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 to foreign national's address by Accounts Payable

