

Honorarium Acceptance Form Instructions for CWRU Employees

Important! The Honorarium Acceptance Form should only be used when an honorarium amount has been accepted by the non-employee individual as a gift in recognition of a service. It should not be used for entities/organizations or for services billed via invoice. It should not be used for payment of service.

An honorarium is an ex gratia payment, i.e., a payment made, without the giver recognizing themselves as having any liability or legal obligation, to a person (not a company) for his or her services in a volunteer capacity or for services for which fees are not traditionally require.

If the Honorarium faces expenses for the volunteerism or no-fee services provided, like reasonable travel costs, and the receiving department decides to reimburse the person for some or all the expenses, that amount will be considered part of the Honorarium's taxable income. The Honorarium will work with his or her tax preparer to deduct these expenses on their taxable income. Tax laws change from time to time and this statement is not intended to give tax advice. CWRU employees are unable to provide tax advice.

The Honorarium Acceptance Form should be attached to the requisition. Any approved expenses should be included in the total Honorarium Amount on the form and listed in the requisition amount.

Foreign Nationals: Before committing to an honorarium for a foreign national, departments must ensure the person has the appropriate VISA that allows such a payment, and allows for a short-term VISA for the purpose of delivering a lecture or speech, etc. Honorarium paid to a foreign national is subject to withholding taxes unless there is a tax treaty benefit. However, any reimbursement of actual expenses (supported by documents) is not subject to withholding taxes.

Questions?

Contact Procurement and Distribution Services at 216-368-2560 or customercareteam-pds@case.edu

Honorary Acceptance Form

RECIPIENT CONTACT INFORMATION			
FIRST NAME	LAST NAME	EMAIL	
STREET ADDRESS (PO BOX NOT ACCEPTED)			
CITY/TOWN	STATE	ZIP/POSTAL CODE	COUNTRY
SERVICES RENDERED			
PLEASE DESCRIBE THE SERVICES TO BE PROVIDED AND ANY RELATED EXPENSES (if any)			
DATE OF VOLUNTEERISM		HONORARIUM AMOUNT (\$USD)	
WILL THESE SERVICES BE PROVIDED IN THE UNITED STATES? YES NO		VISA TYPE (IF APPLICABLE)	
<p>I am a non-employee individual and am accepting a gift in recognition of a service. I am not charging the university for my services as described in the Services Rendered section above.</p> <p>I understand the University cannot make payments to third parties I designate in lieu of providing a payment to me.</p>			
NATIONALITY		CHOOSE ONLY ONE OPTION	
<p>I am a U.S. citizen or resident alien of the United States. I understand that Case Western Reserve University will report the payment as taxable to the IRS on Form 1099.</p> <p>I am not a U.S. citizen or permanent U.S. resident. I have accepted an invitation from Case Western Reserve University which will provide honorarium payment and/or associated incidental expenses. The payment or incidental expenses will be for a usual academic activity which is open to students or the public free of charge. This activity will not last longer than nine days, is made for the benefit of Case Western Reserve University, and I have not accepted such payment or expenses from more than five institutions in the previous six-month period.</p> <p>For services provided in the United States: I understand that the University will apply 30% withholding and report the payment as taxable to the IRS on Form 1042-S. To request a tax treaty exemption from withholding, please complete and submit IRS Form 8233 using a valid SSN or ITIN along with this honorarium acceptance form. I understand that the 8233 will be submitted to the IRS for a determination of tax treaty exemption status and their decision shall be considered final. Substitute Form for W-8BEN. (for use by foreign individuals): This statement is being made in accordance with Treasury Regulations, Section 1.1331-1(e)(4)(vi). I certify under penalties of perjury that:</p> <ul style="list-style-type: none"> • I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes, • The person named on line 1 of this form is not a U.S. person, • The income to which this form relates is: <ul style="list-style-type: none"> (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an applicable income tax treaty, or (c) the partner's share of a partnership's effectively connected income, • The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and <p>Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.</p>			
RECIPIENT'S PRINTED LEGAL NAME		DATE	RECIPIENT'S SIGNATURE
<ul style="list-style-type: none"> • Honorarium Recipients: Submit this form to the department you are working with. • CWRU Employees: This Honorarium Form will need to be attached to the requisition. 			