

## Honorarium Acceptance Form

### Instructions for CWRU Employees

**What is an Honorarium:** An honorarium is an ex-gratia payment, i.e., a payment made, to a non-employee individual as a gift in recognition of service 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 required.

**The honorarium CANNOT be paid for:**

- Individuals bearing responsibility for grading or taking class attendance (follow HR employment processes)
- Speakers, forum, workshop, seminar, lecture series or multiple course lectures that qualify as professional services in which the person expects to be paid a fee for service
- Any current employee of CWRU
- A foreign national on F-1, H-1B, TN and O visas
- Travel reimbursements for B-2/VWT visas (Exceptions must be approved in advance by the CWRU Travel Department),
- A foreign national who does not meet the 9/6/5 Rule (see page 3).
- Without business purposes (study, training, and research)
- Material misrepresentation of proposed visit

**Expenses:** Reimbursement of the Honorarium's expenses (for example, travel expenses) are not guaranteed and must be preapproved by the department before the expense is incurred. Receipts for actual expenses incurred up to the preapproved amount will be considered reimbursable. Receipts should be attached to the payment request or requisition.

**Checklists how to process honorariums for:**

**U.S. Citizens and Resident Aliens**

Verify individual is setup in PeopleSoft as a supplier. If not, submit the [Supplier Information Form](#).

Submit a Payment Request and attach the completed Honorarium Acceptance Form (page 2) to the payment request. The honorarium payment should use account code: 534310. Any travel related expenses should use code: 534100. For other expense types, consult the current account code lists ([link](#)).

**Persons that are not U.S. Citizens and Permanent Residents**

Before committing to an honorarium for a foreign national, the department hosting the volunteer must ensure the person has an appropriate visa that allows such a payment and allows for a short-term visa for the purpose of delivering the volunteerism activity. DO NOT ASSUME the international visitor holds the correct visa classification. You are responsible for ensuring that your department is in compliance with the Honorarium Payments to Foreign Nationals requirements on page 3. An honorarium paid to a foreign national is subject to withholding taxes unless there is a tax treaty benefit. The CWRU VISA Office can be contacted (Phone: 216.368.6964, [visa@case.edu](mailto:visa@case.edu)) to review the visa status and provide a determination.

Verify individual is set up in PeopleSoft as a supplier. If not, submit the [Supplier Information Form](#).

Will the person receive their payment to an address in the U.S. (check payment) or have it deposited into a U.S. bank account ([ACH Enrollment Form](#))?

If the answer is "YES," submit a Payment Request and attach the completed Honorarium Acceptance Form (page 2) to the payment request. The honorarium payment should use account code: 534310. Any preapproved travel related expenses, attach the receipts and you should use code: 534100. For other expense types, consult the current expense accounts code lists ([link](#)).

If the answer is "NO," and you will be paying the person via International Wire Transfer, submit a requisition via PeopleSoft and attach the completed Honorarium Acceptance Form (page 2) to the requisition. You will then need to submit a Request for International Form ([link](#)).

**Questions?** Contact Procurement & Distribution Services at [CustomerCareTeam-PDS@case.edu](mailto:CustomerCareTeam-PDS@case.edu) or 216-368-2595

## Honorary Acceptance Form

| RECIPIENT CONTACT INFORMATION  |                  |                                  |                |
|--|------------------|----------------------------------|----------------|
| <b>FIRST NAME</b>  | <b>LAST NAME</b> | <b>EMAIL</b>                     |                |
| <b>STREET ADDRESS (PO BOX NOT ACCEPTED)</b>  |                  |                                  |                |
| <b>CITY/TOWN</b>   | <b>STATE</b>     | <b>ZIP/POSTAL CODE</b>           | <b>COUNTRY</b> |
| <b>SERVICES RENDERED</b>   |                  |                                  |                |
| PLEASE DESCRIBE THE SERVICES TO BE PROVIDED AND ANY RELATED PRE-APPROVED EXPENSES (ATTACH RECEIPTS)  |                  |                                  |                |
| <b>DATE OF VOLUNTEERISM</b>  |                  | <b>HONORARIUM AMOUNT (\$USD)</b> |                |
| <b>WILL THESE SERVICES BE PROVIDED IN THE UNITED STATES?</b>   |                  | <b>VISA TYPE (IF APPLICABLE)</b> |                |
| <div style="display: flex; justify-content: space-around;"> <span>YES</span> <span>NO</span> </div>  |                  |                                  |                |
| <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>  |                  |                                  |                |
| <b>NATIONALITY</b>   |                  | <b>CHOOSE ONLY ONE OPTION</b>    |                |
| <p><b>I am a U.S. citizen or resident alien of the United States.</b> I understand that Case Western Reserve University will report the payment as taxable to the IRS on Form 1099.</p> <p><b>I am not a U.S. citizen or permanent U.S. resident.</b> 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><b>For services provided in the United States:</b> 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"> <li>• 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,</li> <li>• The person named on line 1 of this form is not a U.S. person,</li> <li>• The income to which this form relates is:               <ul style="list-style-type: none"> <li>a) not effectively connected with the conduct of a trade or business in the United States,</li> <li>b) effectively connected but is not subject to tax under an applicable income tax treaty, or</li> <li>c) the partner's share of a partnership's effectively connected income,</li> </ul> </li> <li>• 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</li> </ul> <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. <b>I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.</b></p> |                  |                                  |                |
| <b>RECIPIENT'S PRINTED LEGAL NAME</b>  | <b>DATE</b>      | <b>RECIPIENT'S SIGNATURE</b>     |                |
| <ul style="list-style-type: none"> <li>• Honorarium Recipients: Submit this form to the department you are working with.</li> <li>• CWRU Employees: Refer to the payment instructions on page 1.</li> </ul>  |                  |                                  |                |

## Honorarium Payments to Foreign Nationals

**Regulations governing honoraria payments:** The U.S. Department of State Foreign Affairs Manual at 9 FAM 402.2-5(F)(2) provides requirements for payment of honoraria to B-1 nonimmigrants.

### Summary:

An honorarium is a gratuitous payment for a foreign national individual's participation in a usual academic activity, such as lecturing, teaching or other means of knowledge sharing that is for the benefit of the University.

Before committing to an honorarium for a foreign national, departments must ensure the person has the appropriate visa that allows such a payment. **Do not assume** that an international visitor holds the correct visa classification, especially if he or she is already in the U.S.

In making arrangements to pay an honorarium, **you must verify** the visa classification of the prospective international visitor by looking at additional sources of information as the person's passport visa or stamped I-94. If it is known that the visitor will be traveling using a B-1 or WB visa, contact the CWRU VISA Office for payment request disposition details (Phone: 216.368.6964, [visa@case.edu](mailto:visa@case.edu)). Otherwise, please read on for conditional information.

Visitors entering the US in B-1 status are authorized to accept honorarium payments and incidental expenses for "usual academic activity or activities" paid by:

An institution of higher education or related or affiliated nonprofit entity IF:

- a) The event that brought the visitor to campus may not last more than **nine** days;
- b) The visitor may not have accepted such payment or expenses from more than **five** institutions or organizations within the past **six** months;
- c) An honorarium paid to a Non-Resident Alien coming to the US for a business purpose (usual academic activity), is subject to 30% withholding and reporting unless a treaty exemption applies.
- d) IRS Form 8233 (and TIN) is required for treaty exemption.
- e) A Visiting Non-Resident Alien (NRA), not being paid an honorarium, may be reimbursed for travel expenses, this directive notwithstanding.

The honorarium **CANNOT** be paid for:

- Individuals bearing responsibility for grading or taking class attendance (follow HR employment processes),
- Forum, workshop, seminar, lecture series or multiple course lectures that qualify as personal and professional services,
- Any current employee of CWRU,
- A foreign national on F-1, H-1B, TN and O visas,
- Travel reimbursements for B-2/VWT visas (Exceptions must be approved in advance by the CWRU Travel Department),
- A foreign national who does not meet the 9/6/5 Rule,
- Without business purpose (study, training, and research), or
- Material misrepresentation of proposed visit

### Honorarium Rule ("9/5/6" Rule)

9/5/6 Rule is defined as: the activity does not last longer than 9 days at any single institution and the visitor cannot accept honorariums or expense reimbursements from more than 5 institutions in the previous 6-month period).

### Who's Eligible to Receive an Honorarium

- B-1 or B-2 provided the individual meets the conditions of the Honorarium Rule.
- VWB (Visa Waiver Business) or VWT (Visa Waiver Tourist) provided the individual meets the conditions of the Honorarium Rule. *Note:* If the event for which the honorarium is offered is arranged before the individual travels to the U.S., the individual must seek admission as a B-1 or VWB non-immigrant.
- J-1 scholars at the CWRU or from another university for an occasional lecture at the CWRU, if permitted by sponsoring institution.
- H1-B, E3, TN and O-1 visa holders may receive an honorarium only if they are sponsored by the CWRU. (H-1B, E3, and O-1 visa holders at another university may only receive reimbursement for travel and/or CWRU expenses, not an honorarium for academic activity at the UNCSA.) The payment must be processed through the Payroll Office.