

Paying an Honorarium to a Foreign National

An honorarium is a payment to a professional, such as a guest speaker, in recognition of a distinguished achievement or special service, such as a presentation to a class. An honorarium is considered income to the recipient and is taxable. Review Section O of the [UF Directives Number Four](#) to learn more. This instruction guide provides steps for paying an honorarium to a foreign national.

For additional information visit the [Foreign Nationals / Nonresident Aliens](#) section of the University Payroll and Tax Services webpage.

Process:

1. Notify Payroll and Tax Services two weeks in advance of the foreign visitor's arrival.
2. If the foreign national visitor is eligible for treaty benefits,
inform the individual that s/he will need a U.S. social security number (SSN) or an individual taxpayer identification number (ITIN) to receive treaty benefits.
3. Request the foreign national to complete the following forms:
 - a. [Foreign National Information Form \(UF Finance and Accounting website\)](#)
 - b. [W-8Ben Form \(IRS website\)](#)
 - c. [Certification of Academic Activity Form \(UF Finance and Accounting website\)](#)
4. Request the foreign national to provide the following documentation:
 - a. Copy of visa, if applicable
 - b. Copy of passport page showing passport number and expiration date of passport
 - c. Copy of entry stamp and passport for this visit, if stamped
 - d. Copy of I-94 card, or electronic reprint from [U.S. Customs and Border Protection](#)
 - e. Copy of social security card or [individual taxpayer identification number](#) (ITIN) if available
 - f. Copy of Invitation Letter – must show dates of lecture and dollar amount offered
 - g. Copy of travel itinerary from the airlines
5. Verify visitor's information against the [SDN List](#).
6. Enter the payroll codes found on the Windstar PTWIF Coversheet provided by Payroll and Tax Services.
7. Pay the foreign visitor through the Additional Pay module in the myUFL system.

Note: Please note an I-9 is not required for honorarium payments.