

HONORARIUM PAYMENTS – INFORMATION FOR DEPARTMENTS

Please email Aston Manotai at kmanotai@uab.edu as soon as you become aware that an international guest has been invited to perform a service at UAB, such as a speaking engagement, conference panel session, guest lecture, consultation, etc. We will need the following documents from you and the international visitor:

From the Department	From the International Visitor
Invitation letter (Template provided below for your convenience. Financial Affairs also has a template and instructions on their website here .)	Copy of passport biographical page
Proof of event (flyer for lecture, conference agenda, etc.)	Copy of US visa sticker/stamp or ESTA receipt (if already in the US)
	Completed Honorarium/Award form with signed acknowledgment (attached below)

Please collect **all five** pieces of information above and email them to Aston. Canadians and international visitors from countries that participate in the Visa Waiver Program will not have physical visa stickers in their passports. Instead, they will have a blue oval ink stamp from US Customs and Border Protection listing the day and place they entered the US, their immigration status, and how long they can remain in the US.

Restrictions and Eligibility Criteria for Honorarium Payments to International Visitors

International visitors who enter the US on a B1/B2 visa or Visa Waiver (tourist and business) and Entry Without Inspection (walkovers) from Canada can receive honorarium payments only for “usual academic activity or activities” paid by UAB. To qualify for an honorarium:

- The activity must last no longer than nine days at UAB; AND
- The honorarium must be for services conducted for UAB's benefit; AND
- The international visitor must not have accepted such payment or expenses from more than five institutions or organizations within the last six months.

Honorarium recipients will be treated as independent contractors. The honorarium payment will be reported to the international visitor on a Form 1042-S and will be subject to 30% federal tax withholding **unless** eligible for tax exemption. The international visitor does not *have* to have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). However, in order to claim exemption from federal tax withholding, the international visitor BOTH must have an SSN or ITIN AND must be a tax resident of a country which has a tax treaty with the US. If the international visitor does not have an SSN or ITIN prior to the request for payment, treaty benefits cannot be applied, and the payment will be taxed at 30%.

PRINT ON DEPARTMENT/PROGRAM LETTERHEAD

[DELETE HONORARIUM SECTION IF NOT OFFERED]

[Date]

[Name]

[Address]

Dear [Name]:

We are pleased to invite you to visit UAB 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 reimburse your actual reasonable travel expenses related to your visit to UAB. This amount will include [give specifics on what expenses will be paid; note any restrictions; and describe what arrangements will be handled by UAB].

For this visit, it is preferable that you obtain a business visa (B-1). You must apply for this visa at a US consulate or embassy in your country. Please show this invitation letter to the immigration officer to support your specific need for a business visa. If you are a citizen of a country that participates in the ESTA visa waiver program, please apply here <https://esta.cbp.dhs.gov/esta/> at least 72 hours before leaving your home country. Please enter the US in "WB" status when you speak to the Customs and Border Protection officer at the airport or other US port of entry. Upon your entry to the US, an electronic Form I-94 will be generated. It can be downloaded a couple of days later from <https://i94.cbp.dhs.gov/i94/#/home>.

When you arrive at UAB, you will need to complete some paperwork to receive an honorarium and/or travel reimbursement. Please be aware that honorarium payments are subject to US federal withholding tax of 30%. Your payment may be exempt from withholding if there is a tax treaty between your country and the US. The UAB Office of International Student and Scholar Services will advise you of any treaty benefit that applies. If a treaty does apply, you must possess a US Social Security number (SSN) or individual taxpayer identification number (ITIN) in order to receive the benefit. If you already have either of these numbers, please let us know.

[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 extending the invitation]

HONORARIUM PAYMENT FORM

ISSS must receive this completed form, along with copies of the biographical page of your passport, your US visa stamp/ESTA receipt, and signed Honorarium Acknowledgment, before approving any payment. Do not complete any IRS tax forms (e.g., 8233, W-8BEN, W-9) until and unless requested by ISSS.

1. Family Name(s): _____ Given Name(s): _____

2. US-issued tax number (if you have a Social Security number or US Individual Taxpayer ID): _____

3. US Local Street Address (can be a hotel)

3.1 Address Line 1: _____

3.2 Address Line 2: _____

3.3 City: _____

3.4 State: _____

4. Residential address in home country outside the US:

4.1 Address Line 2: _____

4.2 Address Line 3/City: _____

4.3 Postal Code: _____ Province/Region: _____

4.4 Country: _____

5. Country of Citizenship: _____ 6. Country you resided in for the last 12 months: _____

7. What is the primary activity during your time at UAB?

☐ Teaching

☐ Consulting

☐ Attending a conference

☐ Training

☐ Demonstrating Special Skills

☐ Clinical Activities

☐ Giving an honorary lecture or speech

8. What is the **start date** of your visit to UAB? _____ (MM/DD/YYYY)

9. What is the **projected end date** of time in the US for this primary activity? _____ (MM/DD/YYYY)

10. **For consultants/self-employed individuals:**

Do you/will you have an office (fixed base) in the US?

☐ YES ☐ NO If yes, how many days in this tax year did you/ (MM/DD/YY)

will you have an office (fixed base)? _____

11. Did you live in a country other than your country of citizenship last year?

☐ YES ☐ NO If yes, when? _____

What country? _____

12. Have you ever held any immigration status in the US (B-1, B-2, F, J, H-1B, L, E, O, TN, M, Q, WB, ESTA, etc.) before?

☐ YES (If yes, please also complete section A below.)

☐ NO

Section A

Please list all days spent in the US in the last three calendar years in any immigration status.

Date of entry

Date of exit

Immigration status J-1 category

Primary activity

Did you take any
tax treaty benefits?

____/____/____ ____/____/____ _____ _____ ☐ YES ☐ NO

ISSS/Honoraria Acknowledgement/Honorarium Payment Form

12/9/2019

___/___/___	___/___/___	_____	_____	_____	☐ YES ☐ NO
___/___/___	___/___/___	_____	_____	_____	☐ YES ☐ NO
___/___/___	___/___/___	_____	_____	_____	☐ YES ☐ NO
___/___/___	___/___/___	_____	_____	_____	☐ YES ☐ NO
___/___/___	___/___/___	_____	_____	_____	☐ YES ☐ NO

If you are currently in the US as a J-1 exchange visitor sponsored by an institution other than UAB, we MUST receive written permission from your institution's international office before we can approve payment to you. Please ask the Responsible Officer or Alternate Responsible Officer (J-1 advisor) at your current institution to send written approval to iss@uab.edu. We will withhold payment until we receive confirmation from your institution's international office.

Honoraria for Academic Activities Acknowledgment

The American Competitiveness and Workforce Improvement Act (ACWIA) of 1998 amended section 212 of the Immigration and Naturalization Act (INA) and states as follows:

(q) Any alien admitted under section 101(a)(15)(B) may accept an honorarium payment and associated incidental expenses for usual academic activity or activities (lasting not longer than 9 days at any single institution), as defined by the Attorney General in consultation with the Secretary of Education, if such payment is offered by an institution or organization described in subsection (p)(1) and is made for services conducted for the benefit of that institution or entity and if the alien has not accepted such payment or expenses from more than 5 institutions or organizations in the previous 6-month period.

Section (p)(1) defines institutions and organizations as an institution of higher education or a related or affiliated nonprofit entity or a nonprofit research organization or a government research organization.

I, _____, hereby acknowledge that I understand the above statements. I also certify that I have not received/will not receive honorarium payments and associated expenses from more than five institutions in six months. I further certify that the honorarium payment and/or associated expenses that I will receive from the University of Alabama at Birmingham are for usual academic activities that will not exceed nine days. I hereby certify that all of the above information is true and correct.

Signature

Date