



# VCU

## Global Education Office

### **VCU Honorarium Payment Process** **Visa Review for Foreign National in B-1, B-2, WB, or WT Status** *Updated February 2020*

#### **Background**

An *honorarium* is a gratuitous (freely offered, complimentary, gift-like) payment made as thanks for brief, casual participation in a normal academic activity, such as a lecture, talk, workshop, or demonstration, intended to benefit the university community.

The VCU honorarium payment process is a Procurement Services process and the payments themselves are paid through Payroll. The VCU honorarium payment process is not a Global Education Office (GEO) process even if the honorarium recipient is a foreign national.

However, if the recipient is a foreign national, GEO plays a small role in the honorarium payment process.

**The only thing GEO is authorized by Procurement Services and Payroll to do for the honorarium payment process is to determine whether the foreign national recipient was in a US visa status at the time they engaged in the activity for which they expect to receive an honorarium.**

Some visa statuses permit a foreign national to receive an honorarium payment from a US source, while others forbid it. Before committing to an honorarium for a foreign national, you may want to check with the GEO to ensure that their visa permits them to (eventually) receive an honorarium payment.

Even if the foreign national's US visa permits them to receive an honorarium, the process of paying the honorarium varies by visa classification.

**The most common foreign national honorarium payment scenario at VCU is paying an honorarium to a foreign national in B-1 (Visitor for Business Activity), B-2 (Visitor for Tourist Activity), WB (Visa Waiver/ESTA Visitor for Business Activity), and WT (Visa Waiver/ESTA Visitor for Tourist Activity).**

This document addresses honorarium payments to B-1, B-2, WB, and WT visitors only.

If you have questions about paying an honorarium to a foreign national in any other status (such as F-1, F-2, H-1B, H-4, J-1, J-2, etc.) please contact GEO before committing to paying an honorarium to the foreign national.

#### **GEO Contact**

For support with the issues addressed in this document, please send an email to [GEOIS@vcu.edu](mailto:GEOIS@vcu.edu) (subject line: Honorarium Payment).

#### **Instructions for the VCU Host Department**

If you would like to pay an honorarium to a foreign national in B-1, B-2, WB, or WT status, please do the following in this order.

**(A) Review the *Give an Honorarium* process outlined at the link below.** *Note that the honorarium payment process is not a GEO process—it is a Procurement Services process and the payments themselves are processed by Payroll. GEO’s role in the process of paying an honorarium to a foreign national in B-1, B-2, WB, or WT status is important but limited to confirming that the foreign national is eligible to receive an honorarium payment under the B-1, B-2, WB, and WT visa regulations.*

<https://procurement.vcu.edu/i-want-to/pay-an-individual/give-an-honorarium/>

**(B) Complete steps 2, 3, and 4 of the *Give an Honorarium* process.** *Note that most of the process (steps 2, 3, and 4) of paying an honorarium to a foreign national is identical to the process of paying an honorarium to a US citizen. You can complete steps 2, 3, and 4 before the foreign national arrives at VCU to engage in the activity they expect to receive an honorarium for.*

**(C) After the foreign national has completed the activity for which they expect to receive an honorarium, complete step 1 of the *Give an Honorarium* process.** *GEO cannot legally confirm that the foreign national is eligible to receive an honorarium payment under the B-1, B-2, WB, and WT visa regulations until after the foreign national has completed the activity for which they expect to receive an honorarium. Please do not complete step C here until after the foreign national has completed their VCU activity.*

**To complete (C) above, please do the following in this order:**

1. Obtain a clear copy of the biodata page of the foreign national’s passport
2. Complete the Visa Review for Foreign National in B-1, B-2, WB, or WT Status below
3. Email the biodata page of the foreign national’s passport and the completed Visa Review for Foreign National in B-1, B-2, WB, or WT Status to GEO. **Email: [GEOIS@vcu.edu](mailto:GEOIS@vcu.edu)**
4. GEO will review the materials you email to us and let you know by return email (1-3 business days) whether the foreign national is eligible to receive an honorarium payment under the B-1, B-2, WB, and WT visa regulations.
5. You will provide the GEO email to Procurement Services, and they will process the honorarium payment to the foreign national.

Visa Review for Foreign National in B-1, B-2, WB, or WT Status

**NOTE: Please attach a copy of the biodata page of the foreign national's passport to this form.**

**This Section is to Be Completed by the Foreign National**

<b>Last name</b>	
<b>First name</b>	
<b>Date of birth (month/day/year)</b>	
<b>Do you have an office or other fixed base of operations in the US?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>During the past 6 months I have not received an honorarium payment from more than 4 US entities.</b>	<input type="checkbox"/> True <input type="checkbox"/> Not True

*I attest that the information provided above is true and accurate to the best of my knowledge.*

\_\_\_\_\_  
Foreign national's signature

\_\_\_\_\_  
Date (month/day/year)

**This Section is to be Completed by the VCU Host Unit**

<b>Host unit</b>	
<b>Contact name</b>	
<b>Contact email</b>	
<b>Contact phone number</b>	
<b>Brief description of the foreign national's activity at VCU</b>	
<b>Dates of activity</b>	
<b>Amount of honorarium</b>	
<b>The activity described above was performed for the benefit of VCU and falls within the broad realm of normal academic activity associated with teaching, research, public service, or academic administration or operations.</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No

*I attest that the information provided above is true and accurate to the best of my knowledge.*

\_\_\_\_\_  
Host department contact's signature

\_\_\_\_\_  
Date (month/day/year)

**This Section is to be Completed by GEO**

<b>GEO contact name</b>	
<b>Contact title</b>	
<b>Contact email</b>	
<b>Contact phone number</b>	

*Based on the information provided to me, I confirm that the the foreign national is eligible to receive an honorarium payment from VCU (see Public Law 105-277, American Competitiveness and Workforce Improvement Act of 1998, Subtitle C, Miscellaneous Provision, Section 431, Academic Honoraria).*

\_\_\_\_\_  
GEO contact signature

\_\_\_\_\_  
Date (month/day/year)

**NOTE: US tax considerations**

The Internal Revenue Service (IRS) of the US Department of the Treasury considers honoraria payments to be taxable income. Some foreign nationals' honoraria payments may be subject to 30% tax withholding, while others may not be subject to any tax withholding.

At one time, GEO provided some information and advice about honoraria tax withholding to foreign nationals and VCU host departments. **However:**

Although the *Give an Honorarium* process is a Procurement Services process, and GEO plays a small role in this process, the payment of the honorarium is a Payroll Services process. **GEO has been asked by Payroll Services not to provide any honoraria tax withholding advice to foreign nationals or to VCU host departments.**

If you have any questions about honoraria tax withholding, please contact: Tiara Coles, Payroll Specialist, Payroll and Tax Services, [colest4@vcu.edu](mailto:colest4@vcu.edu) or (804) 827-2122.