

California Educational Research Association (CERA)

Guidelines for Honorarium & Travel Reimbursement Payments

Honorarium payments are for guest speakers who are invited to provide a keynote address, participate in a presentation or panel session, or provide a lecture on a one-time basis.

If the recipient of the honorarium is a US resident, or a nonresident alien performing service outside the US, the payment is made by the CERA Treasurer. If the recipient of the honorarium is a foreign national, the payment must be made with Executive Board approval. The processes and associated requirements are outlined below along with the reimbursement requirements for travel.

Honorarium Payments to a US Resident

In order to process payment for either an honorarium or for a travel expense to a US resident, the following information is required.

- Name of speaker / presenter
- Permanent or business address of the payee
- Taxpayer identification number (W-9 required)
- Date of presentation
- Title of presentation
- Host: CERA Board member acquiring guest

Please note that payments over the maximum IRS limit (\$600) will be reported as taxable income on Form-1099.

Please fill out the attached Invited Speaker Information Request Form, and request that the recipient complete the form and return with a signed W-9 (also attached or <http://www.irs.gov/pub/irs-pdf/fw9.pdf>).

Honorarium to a Foreign National

Paid guest speakers who are also foreign nationals have additional federal requirement. As such, any speaker who cannot complete a W-9 form requires consent from the Executive Board. The Executive Board must meet to determine:

1. If the person is here on either a visa waiver or a B-1/B-2 visa, he/she must complete and sign the attached B Honoraria Certification. There are restrictions on payments to these individuals, which are outlined on the Certification Form.
2. If the individual is eligible for tax treaty benefits for honorarium payments, they must present a US Social Security number or a US taxpayer identification number to the Payroll Office and complete an application for tax treaty benefits while present in the

US. If the individual is unable to provide a US Social Security number or a US taxpayer identification number, US taxes will be deducted at the standard 30% federal and 5.3% state withholding rate. The individual may be eligible to apply for a refund from the US government after obtaining a US Social Security number or a US taxpayer identification number by filing a personal US tax return.

3. International visitors who will be paid an honorarium or travel reimbursement must provide copies of their immigration documents to the host department while physically present in the US at the time of the academic activity (i.e. photocopy of the personal data page of passport and a dark, legible copy of the front and reverse side of I-94 departure card) in addition to a US Social Security number (SSN) or a US individual taxpayer identification number (ITIN) for tax purposes.
4. In order to process payment for either an honorarium or for a travel expense to a foreign national, CERA needs a date of birth and home address. The attached Invited Speaker Information Request Form must be completed along with a request that the recipient complete the form and return with additional paperwork as appropriate to his or her immigration status.

California Educational Research Association (CERA)

Invited Speaker Information Request Form

Guest Speaker Name:

Guest Speaker Institution:

CERA Sponsor:

Date of Presentation:

Topic:

Amount of honorarium:

Travel expenses to be covered (estimate):

(Please send Invited Speaker the CERA Travel Reimbursement Policy and Reimbursement Form)

Tax Status (Please Circle): International Domestic

Social Security Number:

Date of Birth (int'l only)

Address for Payment:

Approval Signature:

Approval Name/email:

****Please remember that to process payment for a US resident, a W-9 must be attached.**

International speakers will need to provide a photocopy of the personal data page of passport and a dark, legible copy of the front and reverse side of I-94 departure card.

Honoraria Eligibility Certification

Tax Year Ending December 31, 2014

Name:

SSN/ITIN:

I, _____, arrived in the United States bearing a B-1 or B-2 visa, or under the Visa Waiver Program, or I was exempt from documentary requirements for entering the United States. I will perform the following academic services:

I hereby certify to the following facts:

1. The services are being conducted for the benefit of the California Educational Research Association.
2. The activities will last no longer than 9 days.
3. I have not accepted honoraria (and incidental expenses in the case of a B-2 visitor) from more than 5 institutions or organizations in the previous 6 years.

Signed under penalties of perjury,

Signature

Date Signed

Address: