

Honorarium Payment Procedures

Before arrival of the NRA, departments should contact Emma Satterfield, the Non-US Citizen Tax and Employment Specialist, at SatterfieldE@umkc.edu . Please include in the email general information about the NRA and the nature of honorarium payment(s). This will maximize tax benefits and allow anticipation of withholding amounts by both the department and the NRA. Withholding on honorarium payments made to nonresident aliens will be 30% in the absence of tax treaty benefits.

Complete the following forms and email to Emma Satterfield at SatterfieldE@umkc.edu :

- Wire Transfer Form ([UM22](#)) (if applicable)
- NRA Honoraria Expense ([UM378](#))
- NRA PAF ([UM376A](#))
- NEA Payment Request Form ([UM140](#))
- Copy of agreement/contract

Request the following from the visitor:

- Foreign Visitor Tax Assessment Intake Form (completed) ([UM374](#))
- US Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), if available (this can be faxed if the visitor is concerned about sending the number via e-mail)
- Country in which living at least one year prior to arrival in the USA for this trip (often the same as citizenship)
- Anticipated arrival date for this visit
- Anticipated departure dates after this visit
- Anticipated visa type, if known

Honorarium payments may be made only to a nonresident alien who is in an immigration status that legally allows such payments. These statuses generally include persons in B-1, B-2, WB, and WT status.