

Paying Honoraria

When engaging and paying Guest Speakers, Conference Participants, and Honoraria Recipients (per GAP 200.130), please follow the outline below.

The following forms and details may be needed, to request an honorarium payment.

1. A memo or email should be sent to [William Falls](#), in the Business Office. The memo/email should include: name/address of payee, amount of payment, reason for payment, cost center, and any other details that would be helpful in processing the request.
2. A [W-9](#) form will also be required (using the latest version available).
3. A copy of the invitation letter or email that was sent to payee, arranging their services.
4. A copy of the event program, naming the payee, OR a copy of the event flyer.
5. If the payee is a former Duke employee, a completed [ICC form](#) will also be required, showing their former job title or position. Instructions for the ICC is below . Please note that either a “wet signature” or a certified e-signature (like Adobe) are required on the ICC form.
 - The ICC form is needed for individuals. If the vendor is a Corporation, partnership or LLC taxed as a Corporation or a partnership with an EIN, this form is NOT required. All parts of the form will need to be completed.
 - In Part C of the form, we are looking to have more “Yes” answers than “No” answers. If we end up with more “No” answers, the vendor cannot be paid as an independent
 - In Part C of the form, questions #3 and #8 MUST have the same answer.
 - Part E will need to be completed and signed by someone in your department who is working on the project and knows what deliverables/deadlines that must be met.
 - Part F will need to be completed and signed by the vendor.
 - More information on the ICC form can be found [HERE](#).
6. Honoraria payments are usually coded with G/L 622010. If paying from a grant or other sponsored program, please check with your Grant Manager that 622010 is appropriate for your particular grant.
7. Please email all completed forms with your request at the same time (one email per payee).
8. SPECIAL NOTE: The following tax requirements may be required for an honorarium payment. The tax obligation will be deducted from the check amount and the balance will be mailed to the payee. If you wish to gross-up the check request to cover the taxes, the following calculations may be used.

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- Payment subject to 4% NC withholding from Nonresidents for Personal Services: divide payment amount by 0.96 (example: payment to be received is \$2,000.00, the amount to enter on the check request is \$2,083.33)
- Payment subject to 34% Foreign National tax withholding on compensation for services rendered in North Carolina (30% Federal, 4% NC State): divide payment by 0.66 (example: payment to be received is \$1,000.00, the amount to enter on the check request is \$1,515.15)
- Payment subject to 30% Foreign National tax withholding on compensation for services rendered outside of North Carolina (but still in the U.S.): divide payment by 0.7 (example: payment to be received is \$1,000.00, the amount to enter on the check request is \$1,428.57).

Please contact [William Falls](#) if you have any additional questions or concerns.