Honoraria Payment Procedures

To ensure compliance with the Internal Revenue Service’s policies governing tax withholdings and reporting all Tax Levy Honoraria Requests MUST be submitted to the Business Office’s Non Resident Alien Tax Specialist (NRAT), Angella Bowley, with the following originating documents:

- Standard Voucher and/or Payment Request Form
- GD-5 (Honoraria/Independent Contractor Service Claim Form)
- Determination of Residency Status for Tax Purposes
- Invoice(s)
- Additional supporting documents for payments; for example, (Proof of the Event (a flyer or brochure) & Resume to show qualification for the scope of work completed)

See the following scenarios:

1. If the individual is a U.S. Citizen or Permanent Resident and NOT currently on the State Payroll System, a requisition and receipt must be created in CUNYfirst. Once the receipt is created, forward the documents to Carmen Ortiz in the Accounts Payable Department for processing.

2. If the individual is a U.S. Citizen or Permanent Resident and currently on the State Payroll System, the NRAT Specialist will make another determination based on the required Determination Worksheet. Individuals either will be paid as a non-teaching adjunct or forwarded to Carmen Ortiz in the Accounts Payable Department for processing.

3. If the individual is a Non Resident Alien (NRA), in addition to the originating documents, the following MUST be submitted:
   - Tax Compliance Notification Sheet
   - NRAH1.1 (Non Resident Alien Visitor/Honorarium Payment)
   - Once created, an automated email will be forwarded to the payee with password and instructions
   - Glacier process can now be executed and additional forms and document copies should be forwarded with Tax Summary Report (generated through Glacier)

   All the above documents must be returned to the NRAT specialists who will review and complete the authorization section of the NRAH1.1 form. The NRAT Specialist will forward the original documents and any additional required documents including a NRA Payroll Transmittal Form to the Payroll Office. Individuals will be paid as a NRA Visitor - Honorarium.

   *Please note: When services are performed outside the United States, the IRS considers it “Foreign Source of Income,” therefore; it is not taxable and does not have to be reported to the IRS. Please submit the “Foreign Source of Income Certification Form” along with the originating documents. Reimbursement of expenses are also not taxable and should be forwarded to the A/P Dept with the original receipts attached to a completed State of New York Travel Voucher and GD-11 Form.*

   *To expedite the process, NRA’s should supply a valid email address as they will be forwarded applicable information necessary to access Glacier.*

Should you have any questions, please feel free to contact Angella Bowley at extension 7668.