

GRADUATE SCHOOL OF ARCHITECTURE, PLANNING AND PRESERVATION

HONORARIUM PAYMENT AID

An honorarium is a token of appreciation given to individuals participating in University-sponsored activities, such as guest lectures or symposiums. Honoraria are typically paid to external individuals, not University students, employees (faculty or staff), or those with a contractual agreement with the University.

IMPORTANT RESTRICTIONS

- Honoraria cannot be paid to suppliers of goods or services, independent contractors, consultants, or students.
- **An honorarium is considered taxable income.** It is reportable to the IRS if:
 - The total annual payment(s) to a U.S. individual is \$600 or more, or
 - Any amount is paid to a foreign individual.
- Payments to nonresident aliens are only allowable if the individual is in the U.S. under a visa type that permits honorarium payments. Please consult Columbia University's [Visa Payment Allowability Chart](#). Please verify the recipient's eligibility before extending an invitation or promising payment.

Beginning February 2025, all honoraria and related expense reimbursement payments are processed through Candex. Candex is a University supplier that vets the payee to ensure the University fully complies with all regulations. This is not a GSAPP system or process.

TAX WITHHOLDING

Domestic Individuals (U.S. Citizens, Permanent Residents, Green Card Holders)

An honorarium is taxable income reported to the IRS on Form 1099 if the sum of payment(s) to the vendor is \$600 or more annually.

International Guests

All payments made to or on behalf of a nonresident alien or foreign individual are generally subject to income tax withholding unless specifically exempted by U.S. tax law or an income tax treaty. Payments not exempt from withholding are subject to 30% federal income tax withholding, in accordance with Internal Revenue Service (IRS) regulations. To claim an exemption from tax withholding under an income tax treaty, the payee must submit the appropriate exemption request form, 8233, along with IRS-compliant subsequent supporting documents to Candex.

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REQUESTING AN HONORARIUM PAYMENT

The process begins when the following documentation is submitted to the Program Office. They will review, and if the documentation is complete, they will submit it to the GSAPP Finance Office for processing.

1. GSAPP Cover Sheet
2. Honorarium Form (include event details, recipient information, payment amount, valid chartstring)
3. Attachment of supporting materials (e.g., event flyer, email invitation).

Upon receipt, the Finance Office reviews the request for completeness. The request is submitted for payment processing through Candex if the packet is complete and correct. It undergoes a series of reviews and approval steps, including financial approval and a university-level Accounts Payable audit.

The payee will then receive an email invitation from Columbia University via Candex to create a Candex account and receive payment from Candex.

REQUIRED DOCUMENTATION IN CANDEX

Domestic Individuals (U.S. Citizens, Permanent Residents, Green Card Holders)

- Must submit a completed and signed IRS Form W-9.
- The payee is responsible for ensuring the name, address, and signature accuracy.
- Candex will verify compliance with IRS requirements.

Foreign Individuals

The following documents will be required for submission during the registration process with Candex completed and signed IRS Form W-8 and provide proof of immigration status:

- Homeland Security page of the Passport
- STA (if applicable)
- Copy of I-94 Departure Record (official documentation of immigration status)
- Visa

If claiming a tax treaty exemption, the individual must also submit IRS Form 8233 and supporting documentation.

For more information, refer to the University's [Honorarium Policy](#). In addition, refer to the [Payments to Foreign Nationals and Entities Policy](#) and the associated [Allowable Payments by Visa Type Chart](#) to ensure payment can be made.