Overview
Individuals visiting Clark to engage in a usual academic activity for which the university does not charge admission and who will be at Clark no more than 9 days and who has not visited more than 5 other institutions in a 6 month period may be paid an honorarium and reimbursed incidental expenses related to the B honorarium activity. This is known as the 9/5/6 rule that governs honorarium payments. Visitors should enter the U.S. in B-1 or WB (waiver business) status. Please note that only nationals of certain countries are eligible for the waiver business or tourist status. Visitors entering the U.S. in B-2 or WT (waiver tourist) status may receive an honorarium but expense reimbursement is limited to days related to the event of the honorarium activity and reasonable travel days related to this activity. “Usual academic activities” include lecturing, teaching, consulting, conducting research, attending meetings, symposia or seminars, and sharing knowledge. Performances or readings meet this definition if the event is free and open to the public and/or students.

Immigration Issues
Once the individual enters the U.S. the International Students & Scholars Office (ISSO) must receive a copy of his/her photo ID page of passport, and I-94 card. Upon reviewing these documents the ISSO director or assistant director will confirm with the department and the Controller that the individual is eligible for an honorarium and travel expenses associated with the academic visit.

Tax Issues
The Internal Revenue Service considers all honorarium payments to be taxable income and requires that Clark, as the paying agent, withhold at a 30% rate. There are exceptions to this requirement but each situation must be analyzed individually. Data collection necessary to perform this analysis may be obtained prior to the visitors arrival so departments are encouraged to work with the Controller’s office as early as possible to process any and all necessary tax forms. It is important that visitors be aware of the complex nature of the requirements of both the Department of Homeland Security (DHS) and the Internal Revenue Service (IRS), and realistic expectations be established as to the time-line necessary to process payments. It is also important for departments and visitors to understand that the regulations with which we must comply are federally mandated not Clark policy.

If you have questions regarding the immigration issues related to a visitor please contact the ISSO at 508-793-7362.

If you have questions regarding the tax issues related to a visitor please contact the Controller’s office at 508-793-7499.
I confirm that I entered the U.S. to visit Clark University to engage in a usual academic activity for which the university will not charge admission. I also confirm that my visit at Clark will be no more than 9 days and I have not visited more than 5 other institutions in a 6 month period.

___________________________________
Signature

___________________________________
Date