Summary of Performer and Non-Performance Related Honoraria Object Codes

**Lecture / Performance Held Outside of Massachusetts Use Object Code 8691**
(Lect Perf OUTSIDE MA - honoraria/svc pmt/fees to visting lect/perf)
- Individual or entity was not located in Massachusetts when they performed the service
- Not subject to the Massachusetts Performer tax (though they may be liable for other taxes based on their location and immigration status)
- Payments may be classified as honorarium or service payments

**Lecture / Performance Held Inside Massachusetts Use Object Code 8690**
(Lect Perf IN MA WH Ex-honoraria/svc pmt/fees to vis lec/perf/ent(pmt holds))
No Exemption Attestation
- Individual or entity was in Massachusetts when they performed the service
- Payments may be classified as honorarium or service payments
- Individual or entity did NOT submit a Form PWH-WW or PWH-RW to Mass Department of Revenue
- Will be assessed a performer tax when they earn >$5,000 cumulatively in a calendar year. Note: The tax will be withheld on the total payment that reaches the $5,000 threshold and any payments after that

**Lecture / Performance Held Inside Massachusetts Use Object Code 8692**
(Lect Perf IN MA WH Ex-honoraria/svc pmt/fees to vis lec/perf/ent(pmt holds))
Includes Exemption Attestation
- Individual or entity was in Massachusetts when they performed the service
- Payments may be classified as honorarium or service payments
- Individual or entity has completed the [Attestation Form for Claiming Exemption or Reduction in Withholding](https://example.com) acknowledging they submitted a Form PWH-WW or PWH-RW to Mass Department of Revenue at least 10 days before the event
- Central Accounts Payable will review the documentation and adjust tax liability as appropriate.

**Individual - Non-Performance Related Honoraria Use Object Code 8694**
(Honoraria-Individual "non performance" related)
- Non-performance payment that is classified as an honorarium.
- Payment is to an individual (not entity) and is one-time payment for which no fee is required or set. For example, a juror on an award selection committee.
- Non-performance related payments to an entity would most likely be in the 79XX object code series.
## Object Codes at a Glance

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Object Code Description</th>
<th>Use When:</th>
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| 8690        | Lect Perf IN MA WH Ex-honoraria/svc pmt/fees to vis lec/perf/ent(pmt holds) | • Performance was held inside of Massachusetts, and  
• No Notice of Withholding Waiver or Notice of Allowable Deductions to the State was submitted to the State.  
• These may be honorarium or service payments to individuals or entities. |
| 8691        | Lect Perf OUTSIDE MA - honoraria/svc pmt/fees to vistng lect/perf | • Performance was held outside of Massachusetts or the U.S.  
• These may be honorarium or service payments to individuals or entities. |
| 8692        | Lect Perf IN MA WH Ex-honoraria/svc pmt/fees to vis lec/perf/ent(pmt holds) | • Performance was held inside of Massachusetts, and  
• Performer (individual or entity) has completed the [Attestation Form for Claiming Exemption or Reduction in Withholding](#) and it has been included in the request for payment. To speed processing, supplier can include a copy of the Massachusetts Department of Revenue approval, if available.  
• These may be honorarium or service payments to individuals or entities. |
| 8694        | Honoraria-Individual "non performance" related | Service was completed by an individual (not an entity), and  
• Service was not related to a performance, and  
• Payment is an honorarium (a voluntary token payment given to recognize a person for their services when fees are not customarily charged) not a service payment.  
• If the individual dictates the amount to be paid, the expense is NOT an honorarium but a service payment and should be charged to a consulting object code. |

**NOTE:** A performer can be an entity or individual. Payments to performers may be classified as honorarium or service payments and object codes 8690-8692 should always be used when connected to a performance. Object code 8694 is used to pay honorarium to individuals for participation in a non-performance activity. If a non-performance payment is not considered an honorarium or is not to an individual, a services payment object code would be used (usually in the 79XX series).