

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 vistng 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](#) 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

Object Code	Object Code Description	Use When:
8690	Lect Perf IN MA WH Ex-honoraria/svc pmt/fees to vis lec/perf/ent(pmt holds)	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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. <ul style="list-style-type: none"> 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).

