



ITIN ABROAD

Exception #2(a) - Wages, salary, compensation and honoraria payments with tax treaty benefits

2(a) exception applies to Individuals claiming the benefits of a tax treaty who are either exempt or subject to a reduced rate of withholding of tax on their wages, salary, compensation and honoraria payments, and who will be submitting Form 8233 to the payer of the income

To claim the exception, you need 2 documents:

1. A letter of employment from the payer of the income, or a copy of the employment contract, or a letter requesting your presence for a speaking engagement, etc.
2. A copy of the completed Form 8233 must have the applicant and withholding agent information completed

Note: Individuals present in the U.S. who are receiving honoraria payments, **do not** have to obtain a letter of denial from the SSA. A letter from the Authorized School Official, stating the purpose of the visit and that the individual will be receiving payment in the form of an honoraria will suffice.

[IRS Information about Form 8233](#)

[Instructions for Form 8233](#)

[Form 8233](#)