Honorarium Payment

I. Purpose
To provide the framework and guidelines for consistent application when offering honorarium payments to individuals at the University.

II. Definition
• Honorarium: Gratuitous payments of an amount determined by the University made to visiting guest speakers, guest lecturers or others solely to express appreciation for their service to the University when no contractual agreement, neither written nor verbal, exists and payment is not expected or legally due.

III. Policy
A. The payment of an honorarium is typically made to an individual with a scholarly or professional standing, with the intent of showing good will and appreciation for voluntary service to the University.
B. Honoraria may be paid to foreign visitors subject to the restrictions of their visa classification.
C. Under IRS regulations, honoraria payments are considered taxable income. Therefore, the recipient of an honorarium payment may not transfer the payment to another organization or individual. If the honorarium recipient wishes to transfer the payment to another organization or individual, they must receive the money and then donate it.
D. Sponsored project funds may not be used for the payment of honorarium unless specifically permitted in the contract, grant agreements or other document governing the use of the funds.
E. Honorariums are not to exceed $2,000 per activity or event. Exceptions to this amount require the approval of a chair, dean or vice president.
F. Sponsored project award terms and conditions take precedence unless University policy is more restrictive.

IV. Procedures
A. Honorarium payments may NOT be made to:
   1. A current employee – permanent, temporary, full-time, or part-time;
   2. An employee of the University during the previous twelve months;
   3. A current student; or
   4. A consultant or independent contractor.
B. Payment should be made by Payment Request Document (PRD). Select “Honorarium” as the Product Category and attach a copy of the completed Honorarium Payment Form as documentation for the PRD payment.
C. The Honorarium Payment Form should not be used for awards. Questions relating to awards can be sent to Human Resources Compensation.