

GUIDELINES FOR PAYMENTS FOR HONORARIUMS, GUEST SPEAKERS, LECTURERS & PERFORMING ARTISTS

I. HONORARIUM

II. GUEST SPEAKER \LECTURERS \PERFORMING ARTIST

III. INFORMATION REQUIRED TO PROCESS PAYMENTS

I. HONORARIUM

An honorarium is provided as a token of appreciation for participation in an activity or event which no fee is legally required, and not as a contractual obligation to pay for services rendered. An honorarium is usually a one-time payment made to an individual (not a corporation, business or partnership) who is not an employee of the University for a special and non-recurring activity or event to recognize or acknowledge the contribution of gratuitous services to the University.

The honorarium payment and the amount are both discretionary and nominal (less than \$600). The amount of an honorarium should not be geared to lost fees or wages, expenses, or other opportunity costs incurred by the individual, but rather to the amount of recognition appropriate for the service provided.

An honorarium differs from a stipend, which is a fixed sum of money paid periodically for services. Reoccurring events that have individuals expecting payment for services would receive a stipend, not an honorarium.

Honorarium payments are made payable to the individual who provided the gratuitous service. The University does not make charitable contributions to organizations in lieu of an honorarium payment.

An honorarium cannot be used to pay individuals where there is a contractual agreement for services, consultants, or University employees.

Determination of Honorarium Payments

When evaluating whether a payment is an honorarium, the following questions can be used as guidelines. If you have answered "yes" to any of the below questions, the payment does not qualify as an honorarium.

1. Is the individual a business, corporation or partnership?
2. Was the payment amount negotiated between the University and the individual?
3. Is there a contractual agreement?
4. Are the individual's services recurring?
5. Is the individual an employee or student employee?
6. Did the individual set the price?

II. GUEST SPEAKER \LECTURERS \PERFORMING ARTIST

A non-employee engaged by the University to lecture, present, or otherwise speak on a subject about which they are considered to be knowledgeable. Examples include speakers/presenters at conferences, symposiums, or lecture/speaker series and/or guest lecturers in classes or other training events.

III. INFORMATION REQUIRED TO PROCESS PAYMENTS

In order to process payment for an honorarium or guest speaker\lecturers\performing artist, the following information is required:

1. Payment Request Form;
2. Completed W-9 (if not already on file);
3. Independent Contractor Qualtrics Form Confirmation;
4. **and at least one** of the following options:
 - a. copy of the independent contractor agreement*
 - b. an invoice directly from the independent contractor performing services (*note: this should not be generated by the departments*)
 - c. a copy of the offer and/or acceptance letter to the individual performing services
 - d. a flyer, announcement, brochure, or newspaper article announcing the speaking engagement

For requirement #4 above: Provide the options as available in the order they are listed. (For example, the most preferential option would be option a and if option a isn't available, provide option b and so on.) More than one option may be provided as documentation of the payment. Each option should include at a minimum the name of the speaker/presenter/performer/volunteer, event date, title of event, hosting department/program, and services performed.

* Please note, an independent contract agreement is required for all payments \$600 or more.

All required information should be submitted to the Accounting Office for processing of the payment.