

Honorariums

An honorarium is a gift for services for which no fee has been set or agreed upon in advance. An honorarium could be used as a “thank you” gift to a guest speaker or performer who, at no charge to the University, makes a presentation. The University responds with a token payment, gift or other tangible gesture of appreciation. Protocol and custom suggest that the honorarium should be processed in advance, if possible or close to the event taking place, so that the gift may be presented timely.

An Honorarium, per IRS regulations, is reportable as income by the University. As a result, the intended beneficiary’s social security number is required.

Any compensation, monetary or non-monetary, negotiated, committed to, or otherwise forming an obligation to pay, made in advance is, by definition, not an honorarium. It is a fee, and is subject to the applicable regulations of the University, IRS and other relevant agencies. Any verbal or written agreement in which the University will be obligated to pay for services or expenses or accommodations is a contractual arrangement and must be made in accordance with procurement regulations.

A fee cannot be paid to any current employee, permanent, part-time, full-time or temporary. Payroll and other taxes must be withheld from any payments made to an employee. A bonus or monetary award to an employee must be approved by the campus Human Resources Office.

To expedite payment, if possible, have the recipient complete the W-9 form needed to certify their tax identification information and submit it with the honorarium form to Procurement & Contract Services.