



## Honorarium Payment Form

### Honorarium Definition

An honorarium is a voluntary payment given to an individual that is not an employee of Anderson University as a token of appreciation for their participation in an activity or event for which no fee is legally required. An honorarium payment is made as a gesture of goodwill and in appreciation to recognize or acknowledge the contribution of gratuitous services to the University, rather than as a fulfillment of an obligation. The honorarium amount is discretionary and nominal and is usually a one-time payment made to an individual for a special non-recurring activity.

**NOTE:** An honorarium is considered taxable income by the IRS. The taxable income is to be self-reported by the payee unless the total amount received equals or exceeds \$600 in a year, then the University will issue an IRS 1099 form to the payee.

### Determining if the payment is an honorarium:

Prior to submitting a check request for honorarium payment, respond to the following questions:

Yes      No

1. Is the payee a business, corporation, or partnership?
2. Is the payment amount negotiated between the University and the payee?
3. Did the payee set the price they are to be paid?
4. Was a contractual agreement submitted to you by the service provider?
5. Are the payee's services recurring (ongoing in current fiscal year for the same service)?

\*If you have responded "Yes" to any of the questions above, the payment **does not qualify** as an honorarium. Instead, it is considered a payment for services by an Independent Contractor for which an [Agreement for Services](#) and [Independent Contractor - Waiver and Release](#) is needed.

Honorarium Payee: \_\_\_\_\_

Payee Address: \_\_\_\_\_

Date of Event: \_\_\_\_\_ through \_\_\_\_\_

Honorarium Amount: \_\_\_\_\_ Any Expenses to be reimbursed? Type: \_\_\_\_\_

Purpose of Honorarium: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**\*Travel reimbursements are allowed for honorarium payments, but the requestor and payee must follow university guidelines. See Fiscal Policy and Procedures--External Services/Honorariums (pg.18).**

Requestor Name: \_\_\_\_\_ Department: \_\_\_\_\_

Requestor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Additional Approvals needed will be obtained in Workday through the requisition process. Attach this form to your requisition.**

- Dean/Director signature required up to \$3,000
- VP/Provost signature required for \$3,000 or more

**\*Current W9 form is required with submission or the W9 can be sent with password protection directly to [externalservices@andersonuniversity.edu](mailto:externalservices@andersonuniversity.edu). Form is available on the [Business Office Website](#) (Payee will not be set up in Workday and payment will not be processed until received).**