

## Honorarium Payment Procedures

An honorarium is a one-time payment for short-term services, where the University does not expect a particular deliverable and the recipient will not invoice the University for services rendered. Nonresident Alien individuals may receive honorarium payments with a J-1, B-1, or B-2 visa. Most other Visas do not permit honoraria payment.

- x Honorariums will be paid to individuals, rather than companies or organizations. Services provided by companies or organizations must be contracted.
- x Honorariums may not be paid to employees including student employees.
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# Honorarium Payment Procedures

## Procedure Guidelines Forms

- x Requests for payment of honorariums should be submitted on an Invoice Control Document (ICD).
- x An official announcement, invitation letter, flyer, etc. must accompany request for payment of honorarium.
- x Receipts for travel and other expenses must accompany the ICD.

## IRS Reporting

In accordance with Internal Revenue Service regulations, payments to US tax residents, which total \$600 or more in aggregate to payee, will be reported as income on a 1099-Miscellaneous Income form.

If recipient is Nonresident Alien, reporting on IRS Form 1042-S will be in accordance with guidelines outlined in separate procedures for payments to [Nonresident Aliens](#).