

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.

- Honorariums will be paid to individuals, rather than companies or organizations. Services provided by companies or organizations must be contracted.
- Honorariums may not be paid to employees including student employees.
- An honorarium must be paid for services provided; it cannot be used to grant an award.
- The services provided must be short-term in length. Short-term is typically defined as 9 business days or less. Services over a longer period of time must be contracted.
- Services typically paid as honorarium payments include but are not limited to: presentation of research results, reading of papers, participation or leading of colloquiums, workshops and seminars or presentation of lectures.
- Use the appropriate expense codes for any associated travel expenses. Although a Travel Expense report is not required for honoraria recipients, expenses must be reported by day and travelers must comply with Institute travel policies. *Travel expenses that are not supported by receipts, or otherwise do not comply with State of Kansas/Wichita State University travel policies will be classified and submitted as reportable income.*

Approval Responsibility

Approval by administrative unit indicates that payment is allowable from funding designated as the funding source. Approval by administrative unit indicates that payment is within policy guidelines for honorarium.

Amount Limitations

- Amount of honorarium may include payment for services along with amount intended to cover travel expenses.
- Payment of honorarium and expenses must be requested at same time and on same payment Invoice Control Document (ICD).
- Honorarium costs use account code 2620. Travel and other expenses approved with the honorarium use account code 2621. *Although a Travel Expense report is not required for honoraria recipients, expenses must be reported by day and travelers must comply with Institute travel policies. Travel expenses that are not supported by receipts, or otherwise do not comply with State of Kansas/Wichita State University travel policies will be classified and submitted as reportable income.*

Honorarium Payment Procedures

Procedure Guidelines Forms

- Requests for payment of honorariums should be submitted on an Invoice Control Document (ICD).
- An official announcement, invitation letter, flyer, etc. must accompany request for payment of honorarium.
- 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](#).