

# Honorarium Payment Guide

## What is an 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 \$300). **If payment is negotiated and agreed upon, it is considered a contractual agreement and should be processed as a payment for services, not an honorarium. In that case you would attached the invoice or contract and use the appropriate account (not the honorarium account).**

## Determining if an Honorarium is appropriate

Use the following questions as a guide to determine the appropriateness of an honorarium request.

	YES	NO
Is the payment being made to a business, corporation or partnership?		
Was the payment amount negotiated between Washburn and the individual?		
Is there a contractual agreement?		
Are the individual's services recurring?		
Is the individual an employee or student employee?		
Did the individual have a set price?		

A "YES" answer to any of the above questions means the individual may not be paid an honorarium.

Appropriate Examples	Non-Appropriate Examples
Participation as a judge in a contest	Payments requiring a signed contract
Participation in a panel discussion	Payments being made against an invoice
A special lecture	Payments to professional motivational speakers who perform such services as a career
Reviewing research findings	Payments to faculty, staff or student employees for their services
Payments to a guest speaker for subject area, but not a current employee or student	Payments for performances including comedic, dramatic, musical or other similar artistic performances

Please contact the Director of Accounting (785-670-2314) if you have any questions determining if you can pay an individual an honorarium (account 700630).

Name of Individual to be paid: \_\_\_\_\_ Wnumber: \_\_\_\_\_

Reason for payment: \_\_\_\_\_

PLEASE ATTACH TO THE PAYMENT VOUCHER