Honorarium Request

Policy Quick Facts

Full policy documents can be found at: https://www.usnh.edu/usnh-financial-services-policies-and-procedures/08-011-honoraria

- Honorariums are paid to express gratitude, symbolize respect, esteem or admiration for short term activities or events.
- They are presented in situations where no expectation of payment is perceived or implied.
- The payment of honorariums is not part of a negotiation for services and may not be provided in lieu of reimbursement of expenses.

Process Flowchart

Home Department

- Completes the recipient and honoraria request information sections, provides the FDM driver worktag within the FDM table.
- Obtains full signatures including Dean/Director (and SPA if applicable).
- Forwards fully completed and signed form for payment request.

Payment

- If the recipient is a current employee or has worked for USNH in the current calendar year – submit a TeamDynamix Support ticket found here, which routes to HR for processing.
- If the recipient is NOT an employee – submit payment request in UShop with the Non-PO Payment Form which routes to AP for processing.

Payment Notes:

- Payments to employees are made via payroll and are reported as Form W-2 wages subject to applicable tax withholdings. Submit the fully signed Honoraria Form to HR Operations via a TeamDynamix Support ticket found here.
- Payments to non-employees who are US citizens are issued through USNH Accounts Payable
  - Payee must be registered in PaymentWorks and set up as a Supplier.
  - Submit the honoraria payment request in UShop using the Non-PO Payment Form attaching this fully signed Honoraria Request Form.
  - $600 or more per individual per year must be reported on Form 1099-MISC
- Payments to non-employees who are nonresident aliens are issued through USNH Accounts Payable
  - Payee must be registered in PaymentWorks and set up as a Supplier.
  - Submit the honoraria payment request in UShop using the Non-PO Payment Form attaching this fully signed Honoraria Request Form.
  - Payments are subject to 30% income tax withholding unless 1) the recipient is a resident of a country with a treaty that exempts honorarium income from taxation and 2) the recipient files Form 8233 with USNH to claim the exemption
  - The payment will be reported on Form 1042-S

Reminder: Honorariums are awarded as a one-time lump sum, “thank you” gesture.
This form is not to be used to replace wages due for performing a job or duty.
This form must be fully completed with approvals in advance of payment.

Recipient Information

Employment status: ☐ **USNH Employee** *(Payment must be made through payroll)* ☐ **NON - Employee** *(Payment must be processed through accounts payable)*

Full Name: ______________________________ USNH or Supplier ID#: ____________

Last *First* *M.I.*

Address: ______________________________

Street *City* *State* *Zip Code*

Honorarium Request Information

Brief Description of event, rationale for honorarium, location and date of honorarium event:

Payment Amount: $ ________

FDM Elements (must contain one driver worktag (i.e. Cost Center, Gift, Grant, Project or Specific Purpose), not all FDM element fields are required):

SC388	CP01									
Spend Category	**Company**	**Gift**	**Grant**	**Project**	**Specific Purpose**	**Cost Center**	**Program**	**Campus Unit**	**Activity**	**Fund**

Certifications & Approval – By signing and approving this document you are certifying that this payment is not being used to replace wages due for services, performing a job or duty and that you are following the USNH Policy for Honoraria.

☐ No Actual or apparent conflict of interest exists regarding this honorarium.

☐ If payment is to be made from restricted grant funds, campus Office of Sponsored Research has approved.

Sponsoring Faculty/Staff Member

Printed Name *Signature & Date*

Unit Head (Dean, Director, AVP or Campus Equivalent) - Required:

Printed Name *Signature & Date*

Campus Office of Sponsored Research (SPA): *if applicable*

Printed Name *Signature & Date*