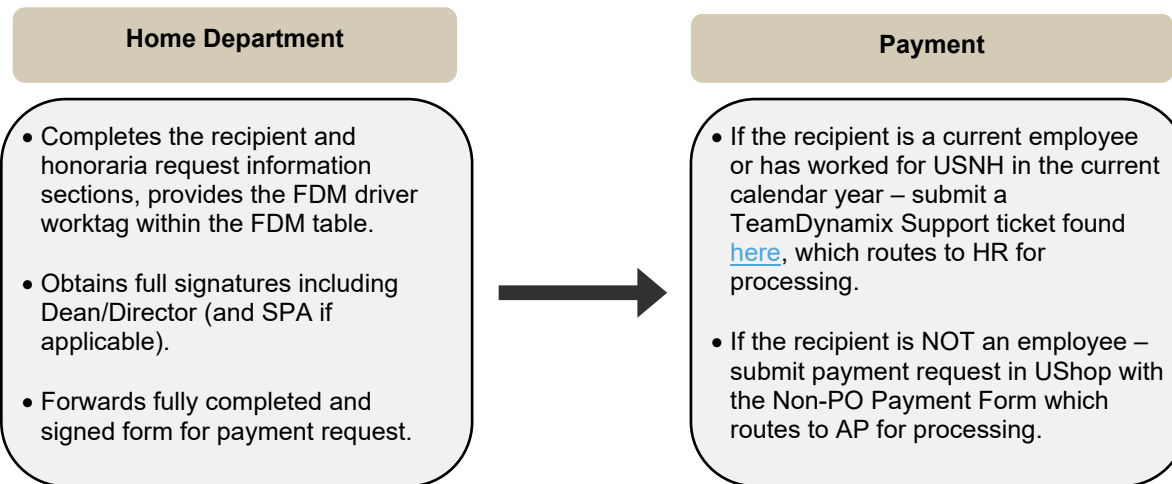


Policy Quick Facts

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



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	<i>(Payment must be processed through accounts payable)</i>
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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