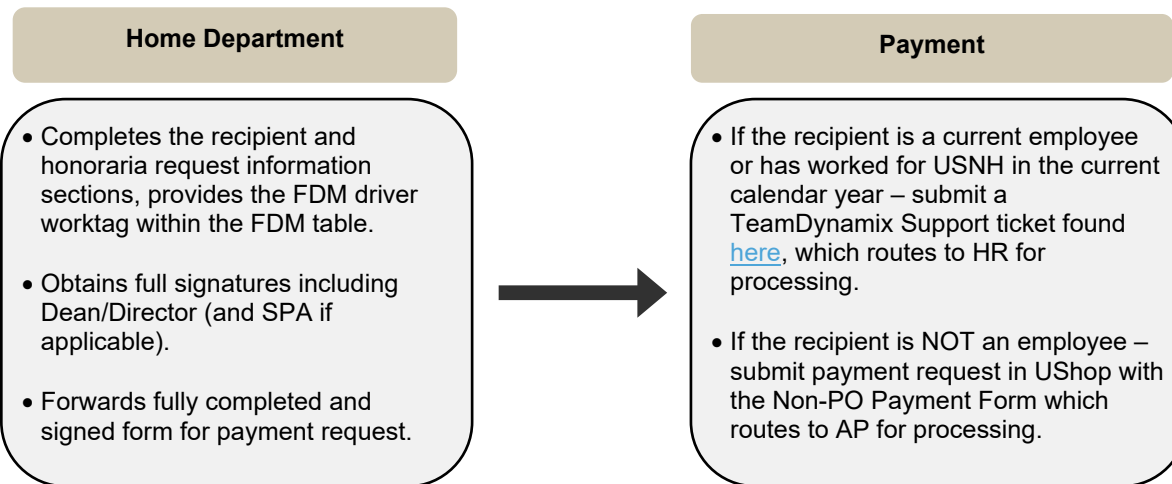


## Policy Quick Facts

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)*

|                          |                       |   |
|--------------------------|-----------------------|---|
| <input type="checkbox"/> | <b>NON - Employee</b> | <i>(Payment must be processed through accounts payable)</i> |
|--------------------------|-----------------------|---|

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: |
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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           |             |              |                |                         |                    |                |                    |                 |             |
| <b>Spend Category</b> | <b>Company</b> | <b>Gift</b> | <b>Grant</b> | <b>Project</b> | <b>Specific Purpose</b> | <b>Cost Center</b> | <b>Program</b> | <b>Campus Unit</b> | <b>Activity</b> | <b>Fund</b> |

**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