

CAMERON UNIVERSITY

Honorarium Payments Policy

Policy Statement

Honorarium payments are made to individuals who provide professional services of a consulting, artistic or entertainment nature.

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Who Should Know This Policy

President
Vice Presidents
Deans
Department Chairs
Directors

Faculty
Other Accounting/Finance Personnel
All Employees

Responsibilities

Responsible for Policy

University Officer Responsible

Vice President for Business and Finance

Procedure

STATEMENT OF PURPOSE: In support of the above policy statement, the following procedures and information are provided:

1.0 General Guidelines

- 1.1 The Contract for Services form (C5) should be used when making payment to an individual who provided professional services of a consulting, artistic or entertainment nature. A purchase order must be requested prior to the provided service.
- 1.2 The individual must not be on the payroll of the University for one year prior to providing services. The individual should be advised that the honorarium payment is considered compensation for Internal Revenue Service reporting purposes and will be reported on a 1099 Miscellaneous Income statement.
- 1.3 The work must be of the type which the University stipulates for only the desired objective or product; the individual is free to determine the process or procedures to achieve that objective.
- 1.4 Generally, the individual should be an authority or recognized expert in the field of endeavor for which retained, and the service should be of a non-recurring nature.
- 1.5 The service should not be available within the staffing of the University.

Contacts

Policy Questions: Business Office (580) 581-2225

Forms

In support of this policy, the following forms are included:
Contract for Services Form ([C5](#))

Policy History

Policy

Issue Date:	December 2, 2004
Reviewed, no revision:	February 2017
Revised:	April 6, 2017