

## **Honorarium Payment Request**

Only for persons who are not employees or students of Radford University)

An honorarium is a token of appreciation paid to a nonemployee or nonstudent for services performed for which payment is <u>not</u> required. (See additional information below)

## **Delivery Date and Instructions**

Required Payment Date:	Delivery Instructions (check o	ne): Mail to Payee Addres	s Below Mail with Attached Document
		Other (Specify)	
Payee Information			
NAME:			BANNER ID (see additional information below)
DO DOY AND/OD OTDEET ADDRESS.		CITY	0.7
P.O. BOX AND/OR STREET ADDRESS:		CITT	ST ZIP CODE
PHONE NUMBER AND/OR EMAIL ADDRESS	:		
Check One: (Contact Tax Compliance (x7020) with questions.) If not a US citizen, send form to Tax Compliance, Box 6923 (see information below.)  US citizen/lawful permanent resident  Nonimmigrant visa holder and honorarium activities conducted in the US. Visa Status:  Non-US citizen or nonimmigrant visa holder and honorarium activities conducted outside the US. Ask recipient to complete Statement of Services			
Performed and attach or send to Tax Compliance (Box 6923).			
Department (Requestor of	Service)		
DEPARTMENT:	CONTACT PERSON:		PHONE #:
Description of Service (Description must be detailed. Do not use acronyms. Attach additional documentation if available.)			
DATE(S) OF SERVICE:	Al	MOUNT OF PAYMENT:	FOAP:
SERVICES PERFORMED:			
Requestor Signature	Print	ed name and Phone Numb	er Date
Dean, Director, or Department Head Signature Prin		ed name and Phone Numb	er Date
Division Head Signature (if over	r \$1,000) Print	ed name	Date

## **Additional Information**

- For Non-US citizens or nonimmigrants, first send the form to the Tax Compliance Officer (Box 6923) prior to the service being performed.
- For US citizens, complete this form and send to Accounting Services (Box 6906) upon completion of the service. If questions, contact x7614.
- A1099 Miscellaneous Income Form for nonemployee compensation will be issued if cumulative payments are \$600 or more in a calendar year.
- Note on Banner ID Field: For existing Payees, enter Banner ID. For new Payees, enter "NEW" and attach completed <a href="COVA W9">COVA W9</a>. All required documentation must be **submitted at least 10 business days** in advance of payment needs.

An honorarium may be paid as an expression of gratitude for a personal service provided to the University for which payment is not required and the University is not obligated to pay legally or by tradition. The payment of an honorarium is entirely at the discretion of the University. As such, there is no contract and the amount of the honorarium is not set or negotiated by the recipient (payee). Therefore, invoicing is not appropriate.

Services paid by honorarium typically involve a one-time or short-term service performed on a voluntary basis. Payments for services performed over an extended period of time should typically be treated as services the University would be required to pay as an employee or independent contractor, as appropriate. Honorariums will not be paid to University employees or students.

The types of activities for which an honorarium may be paid include, but are not limited to, the following: a lecture or short series of lectures, participation in a seminar or workshop as a guest speaker or panelist, participation in a University-sponsored program review, conducting a peer review, performing a music recital or other creative activity, or appraising an article or manuscript to be submitted for publication. Honorariums do not include payments made for the following activities: employee recognition awards; overload or secondary job assignments; independent contractor and consultant payments; gifts, awards, and incentives to employees, nonemployees, or students.