

## HONORARIUMS

An honorarium is a gift for services for which **no fee has been set or agreed upon in advance**. It is generally a “thank you” gift as a token of appreciation. Any verbal or written agreement in which the University of Alaska will be **obligated** to pay for services or expenses is a contractual service, which must be processed in accordance with procurement regulations. A legal claim to payment by the recipient is not an honorarium but a contractual service. An honorarium cannot be used if an agreement has been made to reimburse for travel or for other expenses. Contact the phone number below for questions.

### **Due to IRS requirements, the following information is required for processing honorariums:**

- Honorariums for employees are **NOT** processed through purchasing. This includes any individual no longer working for the University but who has received a check during the calendar year. Employee honorariums are processed through payroll.
- Verify the citizenship of each honorarium recipient. **A SOCIAL SECURITY NUMBER ALONE DOES NOT DETERMINE U.S. CITIZENSHIP.** For non-U.S. citizens, have the individual fill out the UA Taxable Status Determination Form. The type of visa and the country of origin determine whether the person is qualified to receive the honorarium and whether tax withholding is required. For more information, contact Patty Dyer-Smith at x6406 to determine eligibility. Other IRS forms may need to be filled out.
- A social security number or Tax Identification Number is required for **ALL** honorariums for US citizens and resident aliens (those with “green” cards). Please have these individuals complete a W-9. This form can be found at the following link:  
  
<http://www.uaf.edu/purch/purchasing2.html>
- A home address is required. For certain circumstances the person may not want the check mailed to their home address; however, the home address **must** be in Banner.
- A letter to the honorarium recipient or some other form of backup documenting the reason for the payment must accompany each honorarium requisition. The letter should indicate what the person did to receive the honorarium.

**If you have any questions, contact Kari Hasckhe at 474-6395.**