HONORARIUM PAYMENT POLICY

Policy Summary

It is the policy of the university to provide an honorarium or one-time payment of a nominal amount to an individual (who is not an employee, student employee or a student of the university), as an expression of gratitude for a service or expertise provided to the university by the individual.

Who is Governed by this Policy

Faculty and staff

Policy

The payment of an Honorarium is typically made to an individual with a scholarly or professional standing, with the intent of showing good will and appreciation for voluntary service to the university.

Allowable Honoraria payments typically involve a one-time activity, such as a guest lecture, participation in panel discussion or workshop, or other similar activity that is performed on a voluntary basis. An Honorarium payment is not appropriate where the amount or timing of the payment is negotiated and agreed upon or where the recipient has charged a fee.

Honorariums are not to exceed $2,000 per activity or event. Exceptions to this amount require approval of a department chair, dean or vice president.

Sponsored project funds may not be used for the payment of Honorarium unless specifically permitted in the contract or grant agreements or other documentation.
governing the use of the funds.

**Definitions**

**Honorarium:** A one-time payment of a nominal amount made to an individual, as an expression of gratitude for a personal service or expertise provided by the individual, for a special and non-recurring activity or event with a short duration for which a fee is not legally or customarily required and where compensation is not requested.

**Procedures**

Examples of allowable Honoraria payments and procedures for submitting honorarium payment requests can be found in the Honorarium Guidance.

If the payment is related to a sponsored project, review the sponsored project contract or grant agreement as well as the Office of Sponsored Projects’ Award Expenditure guidance, and/or consult the appropriate Sponsored Project Administrator.

**Forms**

Honorarium Recipient Form
W-8BEN Form
W-9 Form
Alien Information Request Form

**Related Information**

Payments of Honoraria will be made in accordance with applicable tax regulations and law. For payments to a foreign recipient, please refer to the Tax Department’s Tax Issues on Payments to International Individuals & Companies guidance.

Sponsored Projects’ Award Expenditure guidance
Sponsored Project Administrator.
**Contacts**

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<tr>
<th>Contact</th>
<th>Telephone</th>
<th>Email</th>
</tr>
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<tbody>
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<td>(571) 553-0247</td>
<td><a href="mailto:apcustv@gwu.edu">apcustv@gwu.edu</a></td>
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<td>Tax Department</td>
<td>(571) 553-8313</td>
<td><a href="mailto:tax@gwu.edu">tax@gwu.edu</a></td>
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</tbody>
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*Reporting of non-compliance with this policy can be done through the Office of Ethics, Compliance and Privacy website.*