

Honoraria

Definition and General Information

An honorarium is a one-time gratuitous payment to an individual who is an authority or expert in their field and not a current or recent university employee, for their participation in a special, non-recurring activity for which no fee is legally required and no contractual obligation exists, such as lecturing, teaching, or sharing knowledge. This payment recognizes or acknowledges the contribution of the individual's gratuitous services to the university.

Honorarium payments are entirely at the university's discretion. The university is not obligated legally or by tradition to make such payments. Payments for more than nominal amounts or for services performed over an extended time period should be treated as services that the university would be required to pay as an additional employee job or independent contractor fee for service through Procurement, depending on the individual's relationship to the university. The payment of an honorarium is limited to a nominal amount per event or activity. Exceptions require approval by Tax Administration.

Example activities for which an honorarium may be paid include the following:

- A special one-time lecture for which the individual has no responsibility for grading or taking class attendance
- Guest speaker for an educational event, seminar, workshop, or other similar function
- Panelist for an educational event, seminar, workshop, or other similar function
- Appearance at an event by a recognized authority in a particular field of endeavor

Determination of Honorarium Payments

- Is the individual a business, corporation, or partnership?
- Is this activity the individual's main source of income?
- Was the payment amount negotiated between the university and the individual?
- Is there a contractual agreement (including an informal service agreement)?
- Did the individual submit an invoice for payment?
- Does the individual expect to be paid for the service or set the price?

- Are the individual's services recurring?
- Is the individual a current employee or student employee or been employed within the last 12 months?
- Is the payment more than a nominal amount?
- Is the payment for any service involving peer review, research boards, or committees?

If you have answered "yes" to any of the above questions, the payment does not qualify as an honorarium.

Information Required to Process Payments

Honorariums do not require a purchase order. Instead, they are paid through an Electronic Payment Request (ePRF) after the recipient is set up as an active supplier in OMNI. To facilitate this, the FSU department will need to get a PaymentWorks invitation.

Get Access to PaymentWorks (If not already completed)

- Take the online course **BTPWI1: Payment Works Initiator** via OMNI HR Learning & Development to become a PaymentWorks Initiator.
- Request the **FSU_PAYMENTWORKS** role using eORR in OMNI HR (listed under the *Financials* grouping).

To learn more about onboarding suppliers in PaymentWorks, please visit FSU Procurement's [Supplier Onboarding](#) page.

Special Considerations

- **Nonresident Alien:** If the recipient is a nonresident alien, contact **Payroll Services** directly before proceeding.
- **Grant or Sponsored Project Funds:** Ensure honorarium payments are allowed under both FSU rules and your specific grant guidelines.
- **Payments Under \$1,000 on Grants:** If the payment is under \$1,000 and uses grant funds, you must manually route the ePRF to Sponsored Research Accounting for approval.

The initiator will get an email notification from PaymentWorks once integration is finished and a supplier number is assigned. The initiator can view the supplier status on the Onboarding Tracker. Once the Supplier ID is active in OMNI, the department should

complete the [Honorarium Certification Statement Form](#) and submit it to Disbursement Services.

Taxation, Reporting, Policy, and Travel Expenses

Honorariums are considered taxable compensation regardless of the amount. FSU does not withhold taxes for U.S. citizens or resident aliens, but reports annual payments of \$600 or more on Form 1099-NEC. Non-resident aliens are subject to a 30% tax withholding unless reduced by a treaty, and their payments are reported on Form 1042-S.

Travel and lodging reimbursements processed separately through the Travel Office follow IRS accountable plan rules under Treasury Regulation 1.132-1(b)(2) and are non-taxable. However, if a department combines travel reimbursements into the honorarium payment, the entire sum is treated as taxable compensation.

Per Procurement Policy 4-OP-A-6 and Florida Statute 112.313, independent contractors must maintain non-employment status with FSU. To comply with IRS rules barring concurrent wage and contractor payments, FSU will not approve anyone as a supplier if they were employed by the university within the previous 12 months without prior approval from Tax Administration.