



**THE GEORGE  
WASHINGTON  
UNIVERSITY**  
WASHINGTON, DC

**Responsible University Official:**  
Director, Accounts Payable  
**Responsible Office:**  
Accounts Payable Department  
**Last Revised Date:** January 8, 2018

## HONORARIUM PAYMENT

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### Policy Statement

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.

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### Reason for Policy

The purpose of this policy is to explain the circumstances in which the university can provide an honorarium payment and to ensure compliance with applicable tax regulations.

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### Who is Governed by this Policy

Faculty and staff

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## **Policy**

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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. Examples of allowable and inappropriate Honoraria payments can be found in the [Honorarium Guidance](#). A questionnaire to assist in the determination of whether an honorarium payment is appropriate can also be found under the [Honorarium Guidance](#).

The university’s [Honorarium Form](#) must be completed and submitted to Accounts Payment with proper tax documentation as provided under the [Honorarium Guidance](#). Honorariums are not to exceed \$2,000 per activity or event. Exceptions to this amount require the advance written approval of a department chair, dean or vice president.

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 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. Before incurring expenses, 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](#).

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## Definitions

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**Honorarium:** A one-time payment of a nominal amount that may, at the discretion of the university, be made to an individual, (who is not an employee or a student of the university), 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.

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## Forms

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[W-8BEN Form](#)

[W-9 Form](#)

[Honorarium Recipient Form](#)

[Alien Information Request Form](#)

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## Related Information

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[Tax Issues on Payments to International Individuals & Companies](#)

[Honorarium Guidance](#)

[Office of Sponsored Projects Website](#)

[Office of Sponsored Projects Staff](#)

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## Contacts

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Contact	Telephone	Email
Accounts Payable	517-553-3548	<a href="mailto:apcustsv@gwu.edu">apcustsv@gwu.edu</a>

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## Document History

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- **Last Reviewed Date:** July 5, 2018
- **Last Revised Date:** January 8, 2018
- **Policy Origination Date:** January 8, 2018

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## Who Approved This Policy

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Louis H. Katz, Executive Vice President and Treasurer

*This policy, as well as all [university policies](#), are located on the [Office of Compliance's](#) home page.*