

# Memo

**To:** UNCO ASCs & BOMs

**From:** Amy Sands

**cc:** General Accounting

**Date:** 11/13/2023

**Re:** Honorarium

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An honorarium is a gift for services for which no fee has been set or agreed upon in advance. An honorarium could be used as a “thank you” gift to a guest speaker or performer who, at no charge to the University, makes a presentation. The University responds with a token payment, gift, or other tangible gesture of appreciation.

Any compensation, monetary or non-monetary, negotiated, committed to, or otherwise forming an obligation to pay, made in advance is, by definition, not an honorarium. It is a fee and is subject to the applicable regulations of the University, IRS, and other relevant agencies. Any verbal or written agreement in which the University will be obligated to pay for services, expenses, or accommodation is a contractual arrangement and must be made in accordance with procurement and contracting regulations.

## Honorarium

- i. One-time payment to an individual for a service, such as a speech, lecture, or demonstration.
- ii. May include consideration for expenses such as travel, meals, etc.
- iii. Recipient cannot be a UNC employee.
- iv. Recipient cannot be a business entity. A business entity can be identified by the name of the payee or by the tax identification number (TIN). If the TIN begins with two numbers (e.g. 52-), the recipient is a business.
- v. Recipient cannot be a consultant or other professional whose primary source of income is generated from the service provided to UNC.
- vi. Honorariums greater than \$500 need to be approved by the Controller’s office.

If paying an honorarium, please use a Check Request [https://www.unco.edu/general-accounting/pdf/ach\\_check\\_request.pdf](https://www.unco.edu/general-accounting/pdf/ach_check_request.pdf) and include the Gifts, Prizes, or Awards form [https://www.unco.edu/general-accounting/pdf/gifts\\_prizes\\_awards.pdf](https://www.unco.edu/general-accounting/pdf/gifts_prizes_awards.pdf).