Effective Date: July 1, 2013
Supersedes: Procedure 3.15 dated April 1, 2009
Applies To: System Office and Colleges
Procedure Responsibility: Business Services Office

Honorariums

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Section 4.25.1 - Definition

An honorarium is a one-time payment made to an individual, who is not an employee of the Kentucky Community and Technical College System (KCTCS), for a special non-recurring activity for which a fee is not legally required. An honorarium is provided as a token of appreciation to the individual for participation in an activity and not as a contractual obligation to pay for services rendered. An honorarium is to be used when the college does not expect a particular result that would qualify an individual for temporary employment. In most instances a “deliverable” (e.g. a written report, plan, evaluation, opinion, etc.) is not provided. ***Note:*** An honorarium cannot be used as a payment for specified services rendered by either an independent contractor or a KCTCS employee. Contact KCTCS Office of Business Services for definition of an independent contractor.

Honorarium examples:

- Guest lecture or presentation
- Cultural performance
- Presentation of research papers
- Participation or leading of colloquiums, workshops, and seminars

Section 4.25.2 - Requirements

A. The amount of an honorarium is to be the total consideration paid to the recipient and must not include any approved and applicable expenses incurred by the individual, e.g., travel. If any travel is paid, it should comply with the KCTCS travel procedures. KCTCS employees are not eligible for an honorarium from KCTCS. KCTCS employees may receive stipends and other compensation for additional services.

B. Honorariums must be paid to individuals and not to companies or organizations. Services provided by companies or organizations must be contracted.

C. An honorarium should not be used to avoid compliance with Business Procedure 4.15, Personal Service Contracts or Business Procedure 4.18, Temporary Labor.

D. An invoice cannot be used to pay an honorarium.

Section 4.25.3 - Payment Process

A. A request for an honorarium payment must be submitted on a Check Request Form (BA1). An IRS W-9 Form – Request for Taxpayer Identification Number, which has been signed by the person to receive the honorarium, must accompany the Check Request.

B. The maximum dollar limit for honorarium payments is $5,000. The honorarium must receive all required approvals, which have been established in Procedure 1.10. The KCTCS Vice President for Finance may grant exceptions to the maximum limit in writing.

END OF PROCEDURE