

**HONORARIUM**

An honorarium is a token payment to a **non-employee** granted in recognition of a special service for which custom or propriety forbids any fixed business price to be set. The amount of the honorarium should be specified in documentation provided to the individual who will receive the honorarium. A copy of the documentation should accompany the request for payment. An honorarium is a token of appreciation paid to an individual for services performed for which payment is not required. The recipient may not set the honorarium amount. The services involved vary but are generally associated with oral presentations made at University sponsored functions. The arrangement between the individual and the University is informal. It does not involve a contract, and invoicing is not required.

**Purchase Order #** \_\_\_\_\_

Banner ID Number  
(if known) \_\_\_\_\_

Payee's SSN Number if  
Banner ID is not known:  
(for tax reporting  
purposes) \_\_\_\_\_

Payee's Name: \_\_\_\_\_

Payee's Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Business  
Purpose/Justification: \_\_\_\_\_  
(Detailed description.  
Do not use acronyms.) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Total Amount: \_\_\_\_\_ Index/Acct. \_\_\_\_\_

Department Contact: \_\_\_\_\_  
Name Phone Number

Requestor Signature: \_\_\_\_\_  
Signature Printed Name/Title Date

Fiscal Administrator  
Signature: \_\_\_\_\_  
Signature Printed Name/Title Date

Dean or Designee  
Signature: \_\_\_\_\_  
Signature Printed Name/Title Date

VP Signature:  
(Required for amounts  
exceeding \$2,000) \_\_\_\_\_  
Signature Printed Name/Title Date

**VCU issues a 1099-MISC form for cumulative payments of \$600 or more in a calendar year.**

**Payments that require special handling must be submitted to your business office 5 business days in advance of payment needs.**

**Questions regarding application of these guidelines may be directed to Accounts Payable at 828-3409.**