

Honoraria Policy

Effective Date: September 24, 2018

Supersedes: None

Policy Review Date: To be reviewed every 3 years from effective date

Issuing Authority: Research Foundation President

Policy Owner: Chief Financial Officer

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Reason for Policy

The purpose of the Honoraria Policy is to establish the Research Foundation's practice in relation to allowing honorarium payments.

Statement of Policy

This policy applies to all honorarium payments made through the Research Foundation.

When an Honorarium Payment is Usually Made

An honorarium is usually paid to a lecturer or speaker when the speaking engagement is not extensive or the lecturer does not ask for compensation. Under these circumstances the project director may offer to pay expenses plus an honorarium or just an honorarium.

When an Honorarium Payment Cannot be Made

A person cannot have both an employment relationship and an independent contractor relationship with the same organization. For this reason, a Research Foundation employee who gives a Foundation-sponsored lecture would be compensated through the Foundation's payroll process.

The following table describes the rules that apply to honorarium payments made by the Research Foundation:

If the service provider is a	Then
SUNY academic or professional employee	The honorarium payment must comply with SUNY
	policy (see next section).
Non-SUNY service provider	There are no restrictions on the honorarium
	payment.
Research Foundation employee	An honorarium cannot be paid.

SUNY Requirements Policy

SUNY employees who are receiving an honorarium from the Research Foundation should review and comply with the New York State Commission on Ethics and Lobbying in Government requirements.

How to Process Payments of Honoraria

An honorarium payment to a SUNY academic or professional employee or non-SUNY service provider is processed as a reportable income payment. Refer to the <u>Payment Tax and Reporting Handbook</u> section on independent contractors for more information.

Responsibilities

The following table outlines the responsibilities for compliance with this Policy:

Responsible Party	Responsibility
Every individual who initiates, processes, reviews, approves or records financial transactions on behalf of the RF.	Responsible for administering this policy.

Definitions

Honorarium- Payments given in recognition of a special service or distinguished achievement when custom or propriety does not allow a fixed business price.

Related Information

Engaging Independent Contractors

Forms

None

Change History

Date	Summary of Change
November 27, 2024	Policy reviewed. Link updated.
February 15, 2022	Policy reviewed.
September 24, 2018	Placed policy in new format; reviewed and updated for accuracy.
May 27, 2009	Updated information and link under SUNY Policy.

Feedback

Was this document clear and easy to follow? Please send your feedback to webfeedback@rfsuny.org.