

Honorarium Request Form

An honorarium may be paid to an employee or a non-employee as an expression of gratitude for a personal service provided by the individual on behalf of the University. Such services typically involve a one-time or short-term service such a guest lecture or other speaking engagement performed on a voluntary basis. The payment of an honorarium is entirely at the discretion of the University, which is not obligated legally or by tradition to make to such payments.

Name of Honoree: _____ **Event Date(s):** _____

Address: _____ **Zip:** _____ **State:** ____ **Phone:** _____

Nonresident of California: ____ **Nonresident Alien:** ____

Event Type: __ **Lecture** __ **Seminar/Workshop** __ **Program Review** __ **Public Talk**

Description: _____

Event Location: _____ **Dollar Amount:** _____ **Estimated Attendees:** _____

Request by: _____ **Signature:** _____

IRS Form W9 is required honorarium payments - <https://www.irs.gov/pub/irs-pdf/fw9.pdf>

International honoree – subject to withholding at a standard federal rate of 30%, unless a tax treaty exemption applies. Use IRS Form W8-BEN - <https://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

7% withholding – applies to California nonresident if more than \$1500

Honorarium Limit

The payment of an honorarium to an employee or non-employee is limited to \$1,500 per event or activity. Exceptions to this amount require approval by the President or applicable Vice President, Vice Provost, or Dean.

Authorized by: _____ **Name:** _____ **Date:** _____