Honoraria Guideline
Research Foundation and State Funds

What is an Honorarium?

An honorarium is a payment or other form of compensation that is offered in exchange for a professional service or activity that is not part of an individual’s official duties. Examples include: giving a speech, writing an article, or serving on a panel at a seminar or conference.

An honorarium may include expenses incurred for travel, lodging and meals related to the service performed. All travel reimbursement for honoraria recipients will be processed in the Travel Department.

Processing Honorariums

Prior to the individual performing the service or activity, the following documentation must be submitted to the Purchasing Department: The Honorarium Request Form, a completed purchase requisition, a W-9, the flyer, itinerary, or agenda of the event. Once Purchasing has a W-9 on file for a specific individual, additional submissions of that W-9 are not required.

Payments to Honorariums

Honoraria payments from Research Foundation and New York State funds should be processed immediately upon the completion of the individual's obligation. For honoraria in excess of $725.00 per day, a justification describing how the payment involves appropriate benefits to the Research Foundation or SUNY and the State of New York, must be included. Please refer to the Salary Cap Summary.

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 example, a SUNY-paid employee who gives a SUNY-sponsored lecture would be compensated through SUNY’s extra-service payroll process. For Research Foundation, extra
compensation for services not directly related to institutional duties may be permitted when certain conditions are met. Please contact Human Resources (??) for more information.

**Reporting Requirements**

Honoraria are coded as 1099 eligible for tax purposes. 1099's are sent automatically from the Research Foundation or Office of the State Comptroller (OSC) to the payee's home address for accumulated incomes of $600 or more for a particular social security number for a calendar year.

**Related Information**

FORMS
- Substitute W-9 form
- Research Foundation Purchase Requisition
- State Purchase Requisition
- Honorarium Request Form