



# Request for Payment of Honorarium/Contractual Services Form

## Honorarium

- Compensation for services over \$500 per day, or more than \$1,500 total compensation, requires the approval of the President before forwarding to the Office of Accounts Payable for processing.
- Current W-9 must be attached, or already on file in Accounts Payable. Failure to furnish a completed form W-9 and/or a valid substitute will result in the applicable Federal tax withholding on any payments made.
- The payee **cannot be a student or employee**. See instructions on page 2.
- Travel Reimbursement. Must choose one: \_\_\_ Option I \_\_\_ Option II. See instructions on page 2.

OR

## Contractual Services

- Original invoice must be attached.
- A **current, signed Contractual Agreement must be on file with: (check one)**  
 \_\_\_ Business Affairs      Office of Research or      Not required (payment not to exceed \$ 2,000 within the past 12 months)
- **Date of expiration of contract** \_\_\_ Month \_\_\_ Day \_\_\_ Year  
 #\*\*\*If contract on file you **MUST attach Schedule A and signature page.**\*\*\*
- Current W-9 must be attached, or already on file in Accounts Payable. Failure to furnish a completed form W-9 and/or a valid substitute will result in the applicable Federal tax withholding on any payments made.
- The payee **cannot be a student or employee**. See instructions on page 2.
- Travel Reimbursement. Must choose one: \_\_\_ Option I \_\_\_ Option II. See instructions on page 2.

Payee

\_\_\_\_\_

If Individual – Last name, first

If Company – No Acronyms

Address

\_\_\_\_\_

Street Address

City

State

Zip

Social Security or Tax Identification # \_\_\_\_\_ Period of services \_\_\_\_\_

Brief description of services \_\_\_\_\_

Distribution of Check: Call \_\_\_\_\_ Mail \_\_\_\_\_ If Mail: \_\_\_\_\_  
Name & Ext. Payment Message – max 30 characters.

Is this to be charged to a grant? \_\_\_ Yes \_\_\_ No

If yes, route this form to Sponsored Programs Accounting for approval before sending to A/P. Approval \_\_\_\_\_  
Sponsored Programs Accounting

The Account Number and Speed Type/Chart

or the PeopleSoft Combination Chart field is required.

| Account # | Speed Type |
|-----------|------------|
|           |            |
|           |            |
|           |            |
|           |            |

OR

| Account Number | Fund | Department ID | Program | Project/Grant |
|----------------|------|---------------|---------|---------------|
|                |      |               |         |               |
|                |      |               |         |               |
|                |      |               |         |               |
|                |      |               |         |               |

Total

| Amount |
|--------|
| \$     |
|        |
|        |
|        |
|        |

I certify that the above named payee is neither an employee nor a student of the UL system during the period of services. (Nor has he/she been employed within the past two years in the same capacity).

Originating Department \_\_\_\_\_

\_\_\_\_\_  
Initiator Date

\_\_\_\_\_  
Chairman / Department Date

\_\_\_\_\_  
Dean / Director Date

Honorarium over \$ 500 per day or \$ 1500 total requires:

\_\_\_\_\_  
Rt gukf gpv Date

Accounts Payable Approval \_\_\_\_\_

## Request for Payment of Honorarium/Contractual Services Form Instructions

H\]g'Zcfa`g\ci`X`VY`Zcfk`UfXYX`hc`5Wtci`bhg`DUntUV`Y`Zcf`dfcWgg]b[`ž`UZNYf`U`Uddfcj`U`g`UfY`c`VHU]bYX`"5ddfcj`U`g`Zfca`GD5`UbX`h`Y`DFYg]XYbhg\ci`X`VY`c`VHU]bYX`df]cf`hc`gi`Va`jgg]cb`hc`5Wtci`bhg`DUntUV`Y`f`Z`fYe`i`j`fYX`E`

~`Z`d`Una`Ybh`YI`WYXg`~`&`ž`\$`\$`\$`]b`%`&`Vt`bg`YV`h]j`Y`a`cb`h`g`U`W`ffYbh`ž`Vt`bh`fUW`i`U`U`[`f`Y`Ya`Ybh`a`i`gh`VY`c`b`Z`]`Y`  
]b`c`f`X`Y`f`Z`c`f`h`]g`f`Ye`i`Y`gh`hc`V`Y`d`f`c`W`g`g`Y`X`U`g`Vt`bh`f`U`W`i`U`g`Y`f`j`]W`"7`i`ff`Y`bh`7`c`b`h`f`U`W`i`U`]b`Z`c`f`a`U`h`c`b`U`b`X`  
Z`c`f`a`g`U`f`Y`U`j`U`]`U`V`Y`c`b`h`Y`6`i`g`]b`Y`gg`5`Z`U`]f`g`d`U`[`Y`c`Z`h`Y`I`B`C`K`Y`V`g`]h`Y`"

Most often used account numbers for the Honorarium / Contractual Service Form:

|        |                                      |
|--------|--------------------------------------|
| 655500 | Professional and Personal Consulting |
| 654500 | Medical and Dental Services          |
| 654000 | Management Consulting Services       |
| 653500 | Legal Services                       |
| 621300 | Travel – In State Interviewee        |
| 622300 | Travel – Out of State Interviewee    |

### Honorarium

Honorarium is a one-time payment for general services in education, research or public service for non-recurring, short-term activities/events. Examples include guest lecturers, visitors, job candidates, consultants, or similar persons invited to the University in an official capacity. Subject to availability of funds, guest lecturers, job candidates, visitors, and other authorized persons invited to the University in an official capacity may be compensated in connection with their visit, as determined by the department. The payment of an honorarium is based on the assumption that an employer/employee relationship has not been established and the individual is neither an employee nor a student of the UL System.

### Contractual Service

Contractual Services are those services provided to the University by an independent contractor possessing some special intellectual or vocational training. This person **may not** be: 1) a current employee of the UL System; 2) a former employee of the UL System within the last two years, whose duties were similar to those being contracted for; or 3) a currently enrolled student. The IRS considers payments for contractual services to be "non-employee compensation." Payments for contractual services will be processed on the Request for Payment of Honoraria/Contractual Services form after the required approvals have been secured. The form must indicate that a contract is on file either with the Office of Research or the Office of Business Affairs. An original invoice from the contractor, approved by the principal investigator or other authorized individual, must be attached to the form before payment can be processed.

### Travel Reimbursement

#### OPTION I – Non – Accountable Reimbursement Plan

##### Payment of Honorarium

Under this option, the University will pay the visitor in a lump sum the total amount owed in connection with his/her visit, as determined by the soliciting department. In this instance, the visitor does not have to attach receipts for expenses incurred, and will receive a Form 1099 at the end of the year, if total payment equals or exceeds \$600.

##### Payment of Contractual Services

Under this option, the total compensation allowed under the contract will be all-inclusive and will be owed the individual in connection with his/her performing the services to the University. There will be no need to attach receipts for expenses incurred. The contractor will receive a Form 1099 at the end of the year for the total amount of compensation received under the contract, if total payment equals or exceeds \$600 in a calendar year.

#### OPTION II – Accountable Reimbursement Plan

##### Payment of Honorarium

Under this option, the visitor can be compensated for actual services and separately reimbursed for expenses incurred for travel, lodging, and meals. Under this plan, the University will not issue a Form 1099 for reimbursed travel expenses. The visitor will be reimbursed in accordance with PPM – 49, *State General Travel Regulations*. Air travel will not be reimbursed in excess of coach fare. The department soliciting the services must complete a UNO Travel Voucher form in the name of the visitor, attach the original receipts, secure the signature of the recipient, and forward them to Accounts Payable. The Payment request for the honorarium will be sent to the Office of Accounts Payable on a *Request for Payment of Honoraria/Contractual Services* form.

##### Payment of Contractual Services

In those instances, where the contract stipulates that travel costs be separately identified from payment for services rendered, this option will be used. Under this plan, the University will not issue a Form 1099 for reimbursed travel expenses. The contractor will be reimbursed in accordance with PPM – 49, *State General Travel Regulations*. All pertinent air travel and lodging arrangements must be made through the state contracted travel agency (except lodging within the State of Louisiana). State travel guidelines are available at <http://www.doa.state.la.us/osp/osp.htm>. Reimbursement for travel will be processed via a UNO Travel Voucher form prepared by the soliciting department in the name of the contractor. Original receipts and copy of the General Contractor Information form must be included and submitted to the Office of Account Payable. Payment for services rendered by the contractor will be processed on a Request for Payment of Honoraria/Contractual Services form. An original approved invoice must be attached to the form and submitted to the Office of Accounts Payable.

**For more information see current Administration Policy and Procedures 10.2 and 10.8.**