

HONORARIA

Policy Number: 601GS

Effective Date: 6/1/16

Revised Date: 6/23/17; 11/09/2020

Scope

This Policy on Honoraria applies to faculty, staff, predoctoral researchers, summer scholars and applicants ("Covered Individuals") of The Graduate School of the Stowers Institute for Medical Research ("The School").

Purpose

The purpose of this policy is to provide guidelines and procedures with respect to: (1) receipt of honoraria by Covered Individuals, and (2) payment of honoraria by SGC.

The School contracts with the Finance and Accounting group with Stowers Resource Management to manage this process.

Definitions

Outside Professional Activities ("OPA") – Covered Individuals are encouraged to accept invitations by nonprofit organizations, academic institutions, and governmental agencies for purposes of presenting guest lectures, delivering papers, serving on review panels, and participating in accreditation activities. OPA are excluded from Policy on Outside Employment. (Policy Number 131).

Honorarium – Money or anything having monetary value offered by non-profit organizations, academic institutions or governmental agencies as payments for service to a Covered Individual to engage in OPA.

Travel Reimbursements – Unless specifically designated as an "honorarium," a sponsor's provision of money or anything having monetary value is considered to be reimbursement for trip costs. In ambiguous cases, e.g. an "award" or "travel award," the Finance and Accounting group will make a determination based on all available documentation.

Policy

1. Receipt of honoraria by a Covered Individual

Covered Individuals who engage in OPA are permitted to accept honoraria that are provided as a result of the Covered Individual's expertise in a particular scientific discipline or other area of special professional expertise. Accepting honoraria remains subject to the Code of Conduct (100) and the Policy on Conflict of Interest (Policy 202). Covered Individuals must report all honoraria to the Finance and Accounting group and comply with the Policy on Use of SGC or SGC-Administered Funds for Business-Related Expenses and Travel (Policy 500). Travel reimbursements must be turned over to the School. Foreign national Covered Individuals who

are in the United States in nonimmigrant classification may also be subject to additional restrictions; direct related questions to the Director of Finance.

2. Payment of honoraria by the SGC to third parties

The School is permitted to provide honoraria to persons of scholarly or professional standing in conjunction with a school activity, such as participation in a seminar or workshop as a guest speaker or panelist. Foreign nationals in the United States in a nonimmigrant classification may be subject to restrictions in accepting honoraria. Honoraria payments generally are not allowable charges to federal funds unless a contract or grant specifically authorizes such payments.

Honoraria for the Wednesday Lecture Series and other school-sponsored guest speakers is managed by the Associate Dean for Administration and amounts are at the discretion of the School's office. Science departments that wish to pay an honorarium to a speaker invited by the department may offer an honorarium up to \$250.00.

Before an honoraria payment may be issued by the School, individual recipients that are US Citizens and Resident Aliens must complete an IRS Form W-9 and all Non-resident Aliens must complete a Stowers' Foreign Visitor Honorarium Eligibility form and any subsequent forms as needed.

Payments for honoraria are considered payments for personal service and are subject to Internal Revenue Service ("IRS") reporting requirements. The School must report an honorarium payment as income to the individual on Form 1099-MISC or Form 1042-S, subject to IRS rules and regulations.

This policy was approved by the GSSIMR Board of Directors on September 5, 2018.

This policy was last updated by the GSSIMR Board of Directors on November 09, 2020.

This policy will be reviewed by the GSSIMR Board of Directors in 2022.