

OSU Honorarium User Guide

Payments for Services (including expenses) to Non-employees

Pursuant to state statutes (O.S. Title 74, Section 85.40), in the event that a U.S. citizen contracts to perform a service for the University, the fee should include any travel expenses and the entire amount of the contract fee should be submitted on a requisition along with a notarized claim form, if applicable. (The notarized claim form is used in lieu of an invoice.) The entire amount of the contract is subject to 1099 reporting to the Internal Revenue Service. If the individual performs a service for the University for no fee, but is to be reimbursed for expenses only, the appropriate method of reimbursement is a State of Oklahoma Travel Voucher.

The method of payment for international visitors may be handled differently than for U.S. citizens. In the event that an international visitor contracts to perform a service for the University, the travel expenses may be reimbursed separately from the contract fee in some cases since the withholding and reporting requirements are different for these individuals. The appropriate method of reimbursement for the travel expenses is a State of Oklahoma Travel Voucher.

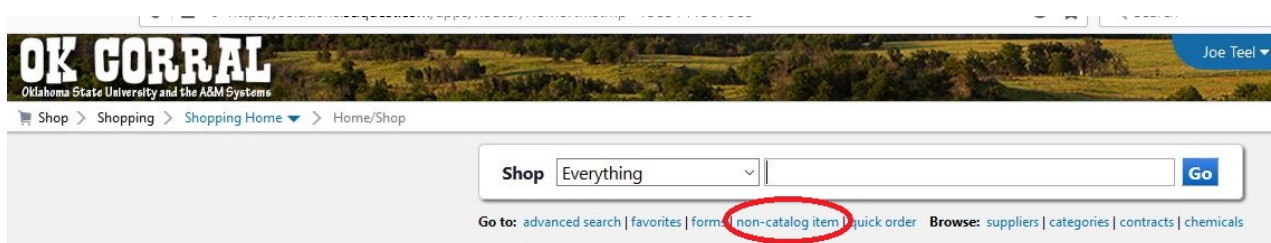
The amount of the contract fee should be submitted on a requisition along with a notarized claim form, if applicable. The Office of International Students and Scholars (ISS) handles the withholding and reporting for international visitors and should be contacted in advance of the scheduled service. In most cases, ISS will need to see the visitor to get signatures on IRS forms and to make copies of the visitor's travel documents

SUMMARY / ACTIONS

- Travel ONLY without a fee for service
 - Submitted as travel reimbursement through AIRS (Oklahoma Travel Voucher)
 - Encumbrance prior to the event is not required because payment will be paid as travel reimbursement
- Fee ONLY (no travel)
 - Requisition must be submitted and funds encumbered (PO issued) PRIOR to the delivery of services.
 - Departments are encouraged to start early, prepare and secure all documents and submit the required requisition prior to the guest arriving on campus.
- Fee & Travel
 - Requisition must be submitted and funds encumbered (PO issued) PRIOR to the delivery of services.
 - Departments are encouraged to start early, prepare and secure all documents and submit the required requisition prior to the guest arriving on campus.
- Payment with p-card – Alternative to the options listed above
 - If the guest accepts payment by p-card, payment may be made by p-card instead of by requisition
 - Payment can be for fee only or for the fee plus travel reimbursement amount (total amount)
- The entire amount of the fee and travel (if applicable), regardless of payment method, is subject to 1099 reporting

SUBMISSION OF THE REQUISITION

- In OK Corral, go to the “Non-Catalog Item” link



- Complete the requisition and submit into workflow as normal