

HONORARIUM

DEFINITION

An Honorarium is a gift paid to an individual in appreciation for a task performed on behalf of the District. It is not a payment for services rendered or for conducting work related to an individual's regular assignment.

In the North Orange County Community College District (NOCCCD), an honorarium is paid in appreciation for performing a special service to the District or for serving as an elected official of the student government.

SCOPE

1. Outside experts - As part of college activity, there are instances when renowned individuals are invited to participate in a college event to heighten credibility and provide students with the opportunity to learn from their unique experiences. Since these participants are providing "pro bono" service, it is appropriate to offer an honorarium as an appreciation for their time spent.
2. Student Leaders – These student leaders are those that take on added responsibilities to enhance the quality of the student college experience. These include student government officials who are elected to serve on the Associated Student Board Executive Council and the Inter-Club Council Board. Student leaders are not employees of the District, have their own constitution and by-laws and work independently from District officials. Participating in Student Government is a demanding and time consuming experience. Another area of student leadership includes involvement in school newspaper that require much of their personal time. In recognition of their efforts, the District will provide honoraria to student leaders as a means of offsetting school related expenditures these student officials incur.

LIMITATIONS

- An Honorarium will be paid only once during the semester, providing the student leader has maintained good standing.
- Student Government officials are required to complete the eligibility requirements and office hours as listed in A.S. Election Packet and A.S. Operations Manual.
- Any aggregate compensation of \$600 and over for the fiscal year will be reportable as income on the 1099 form and reported as withholding class 07 – Non-Employee Compensation.

PROCEDURE

1. The Dean or Department Manager will complete the **Request for Approval of an Honorarium** (*Exhibit # 1*). This is a justification for payment of an honorarium and should be routed for approval to the Budget Officer and the College President or Vice-Chancellor as applicable.
2. Upon receipt of the approval, the Dean of the college or a Departmental Manager will prepare a **Letter of Offer and Acceptance for Honorarium** (*Exhibit # 2*) and send this to the recipient. This letter will include the name of the recipient, the amount of the Honorarium, and the reasons why the individual is receiving an honorarium. This letter also requires the recipient to accept the terms of the honorarium and return the acceptance letter.

For student government officials, the Director of Student Affairs will include the eligibility requirements and office requirements that need to be completed and clarify that only upon completion of these hours will an honorarium (state the amount) be given. This letter should be accepted and returned by the elected student official along with a completed W-9. Since honoraria to elected student government officials are ongoing, it is the responsibility of the Director of Student Affairs to budget the amount necessary to cover the expense.

3. To process payment, a **Request for Purchase** should be prepared and approved by the Dean or Department Manager. This should include the appropriate fund and account information. It is necessary that the executed Letter of Acceptance for Honorarium and the completed W-9 be received prior to payment.
4. The Dean or Department Manager will forward all completed documents to the College Bursar or District Accounting for processing. Prior approvals from the Budget Officer, College President or Vice-Chancellor of Finance & Facilities are included in Exhibit #1.
5. Presenting the honorarium to the recipient should be done in a manner that is most appropriate for the occasion; personal presentation by a faculty member during a ceremony, by mail, or simply directing individuals to pick-up the check from the Bursar's office or District accounting.



North Orange County
Community College District

Request for Approval of an Honorarium

Payee Information

Last Name _____ First Name _____

SSN _____ Student ID _____

Address _____

City _____ State _____ Zip _____

Employee (Check one): Yes No

Amount of Honorarium \$ _____

Justification:

Requested by _____ Date _____

Title _____

Approved Denied

Comment _____

Budget Officer _____ Date _____

President/Vice-Chancellor _____ Date _____



North Orange County
Community College District

Letter of Offer and Acceptance of an Honorarium

This will confirm our invitation to you to provide service at _____ on
(date)_____ on the topic of _____.

We are offering you an honorarium of \$_____. If this
agreement is satisfactory to you, please sign below, and return in the attached self-
addressed stamped envelope.

_____ Date _____
Title

or

Congratulations on your election into the Associated Student Board as _____.
For this service, we are offering you an honorarium amounting to \$_____ to
be paid at the end of the semester and upon satisfactory completion of your eligibility
hours. If this arrangement is satisfactory to you, please sign at the bottom, and return in
the attached self-addressed stamped envelope.

We wish you the best of luck during your elected term.

_____ Date _____
Dean of Student Affairs

Accepted:

_____ Date _____
Signature

Print Name



North Orange County
Community College District

Letter of Offer and Acceptance of an Honorarium

This will confirm our invitation to extend an Honorarium to you amounting to \$_____ for providing _____. If this agreement is satisfactory to you, please sign below, and return in the attached self-addressed stamped envelope.

_____ Date _____
Title

Accepted:

_____ Date _____
Signature

Print Name