UNIVERSITY OF WASHINGTON

HONORARIA CHECKLIST FOR INVITED GUEST SPEAKERS

PROCUREMENT SERVICES

Date

UoW 1631 (Rev. 8/11)

If the person IS NOT an invited guest speaker, please use form UoW 1632 available at http://www.washington.edu/admin/sp/office/EmployeeVs.pdf

An honorarium is an amount of money paid to a professional person for which fees are not legally or traditionally required in recognition of a special service. The individual receiving the honorarium MAY NOT be an employee of the UW. For more information on honoraria payments to foreign nationals see http://f2.washington.edu/fm/globalsupport/foreign-national-payments-tax#Paying_an_Honorarium_to_a_Foreign_National.

Honoraria payments are classified as independent contractor payments for federal and state tax purposes. Complete Section 1, Section 2, and if necessary, Section 3. ATTACH COMPLETED FORM TO THE PAYMENT DOCUMENT.

SECTION 1. GENERAL

Name of Individual	Department Contact Email Address	U.S. Taxpayer Identification Number – –
Is this person: (check one) ☐ a US Citizen ☐ a Nonresident Alien ☐ a Resident Alien (Green Card Holder)		Requisition Number (if applicable)
Department Name	Campus Phone Number	Box Number 35

SECTION 2. MULTIPLE RELATIONSHIPS WITH THE UNIVERSITY

☐ Yes ☐ No Does this individual currently work for the University as an employee?

☐ Yes ☐ No Does the University expect to hire this individual as an employee to provide the same or similar services immediately following the termination of the activity for which he/she is receiving the honorarium?

If the answer is "Yes" to EITHER of the above questions, the individual must be classified as an EMPLOYEE and paid through the normal Payroll process.

If the answer is "No" to BOTH the above questions, proceed to Section 3 below.

SECTION 3 RELATIONSHIP WITH THE UNIVERSITY

☐ Yes ☐ No In performing instructional duties, will the individual primarily teach a course and use a curriculum established by the University, use course materials that are created or selected by a member of University Academic Personnel or other employee, or evaluate or grade students for official University of Washington academic credit?

If the answer to the above question is "Yes" the individual should be classified as an EMPLOYEE and paid through the normal Payroll process. University policy A.P.S. 32.3 requires such individuals to be employees. **If the answer is "No"** proceed below.

The above-referenced individual presented a lecture or performed equivalent training session as a one-time or occasional speaker. This individual is not a current employee of the University. The individual does not receive extensive instructions on how to perform his/her job, except perhaps topics to discuss. The individual does provide or could be available to perform this job at other businesses/schools. The individual does not receive benefits from the University of Washington, nor does the individual expect to receive benefits from the University. The University and the individual agree, either in writing or orally, that the relationship is strictly that of an independent contractor relationship.

I confirm that the above paragraph is true and therefore the individual is an independent contractor. If the above statement is not true, the individual should be classified as an employee.

Name____________________ Position____________________

Signature____________________ Date__________

QUESTIONS? Contact the Tax Office, Phone: 206-616-3003 or Email: taxofc@u.washington.edu