UMBC Guide for Honorarium Payments

The State of Maryland Ethics Commission defines honorarium payments as the payment of money or anything of value for: 1) speaking to, participating in, or attending a meeting or other function; or 2) writing an article that has been or is intended to be published.

An honorarium payment is provided as a token of appreciation for participation in an activity or event, and not as a contractual obligation to pay for services rendered. Honorariums are usually onetime payments made to an individual (not a corporation, business or partnership) who is not an employee of the University, for a special and non-recurring activity or event.

“Usual Academic Activity” means activity conducted for the benefit of the honorarium-paying Institution and includes lecturing, teaching, readings, and performances, conducting research, attending meetings, symposia or seminars, or otherwise sharing knowledge.

Determination of Honorarium Payments:

1. Is the individual a business, corporation or partnership?
2. Was the payment amount negotiated between the University and the individual?
3. Is there a contractual agreement?
4. Are the individual’s services recurring?
5. Is the individual a UMBC employee or student employee?
6. Did the individual set the price?

If you have answered **“yes”** to any of the above questions, the payment **does not** qualify as an honorarium.

**Please Note:** Under IRS regulations, honorarium payments are considered taxable income. Therefore, as a matter of policy, the recipient of an honorarium may not transfer the payment to another organization or individual. If the honorarium recipient wishes to transfer the payment to another organization or individual, he or she must receive the money and then donate it.