Honorarium Processing for 4-H Payments: Frequently Asked Questions 4/2010

Making a Difference for California

1. Can 4-H clubs or councils issue honoraria payments?

No, honoraria payments must be issued by the University of California. 4-H clubs and councils reimburse the university by writing a check payable to UC Regents as outlined in Guidelines for Processing of Honoraria Disbursements to non-UC Employees for Selected Services.

2. For what purposes may honoraria payments be made in 4-H?

- Honoraria payments may be issued to individuals in appreciation of distinguished achievement, and/or educational or other special services provided to 4-H by external parties (i.e., individuals who are not UC employees). Examples include but would not be limited to the judging of a 4-H competition or for giving an educational presentation at a 4-H event.
- Honoraria may be conferred on non-UC employees only for a limited range of services or activities. Issuance of honoraria is generally appropriate when the non-UC employee makes an instructional presentation, or provides a specialized service not provided for in any UC job description/classification.

3. What kinds of services cannot be compensated with an honorarium?

Examples of services which may not be compensated with honoraria would include translating, editing, and graphic art development, all of which are provided for in UC job descriptions. Further, the services of nurses, cooks, lifeguards and other workers for 4-H camps are also excluded and may not be compensated via honoraria. These types of services must follow the UC hiring procedures as outlined in Chapter X, II A: Business, Insurance, and Risk Management – Business and 4-H Councils and Units – Contract or Limited Term Employee Flow Chart https://ucanr.edu/sites/UC4-H/files/20006.pdf.

4. How are honoraria payments issued?

The 4-H club, council or unit requests that an honorarium be paid and indicates the source of funding that will be used to reimburse the university, the purpose of the payment, the person to be paid and the amount of the payment and the person's Social Security Number. Requests should be made to 4-H staff or county director using the Request for Payment of an Honoraria for the 4-H Program 20009.pdf.

Honorarium Processing for 4-H Payments: Frequently Asked Questions 4/2010

Making a Difference for California

See the Honorarium Processing Flowchart.

5. Can the UCCE office write a university check for an honorarium?

No, a check must be requested from the ANR Business Operations Center.

6. What paperwork is required to make an honoraria payment?

A written request describing the items in #4 above and a <u>UC Direct Charge form</u> or UC Check Request https://ucanr.edu/sites/UC4-H/files/162159.xls form completed by the clerical or program staff and signed by the county director. The direct charge form is sent to the ANR Business Operations Center.

7. Who approves honoraria payments?

The County Director will request the payment but approval rests with the Chief Administrative Officer of the ANR Business Operations Center for the appropriate use of honoraria as payment.

8. How long do honoraria payments take to be processed?

It takes about two to three weeks so 4-H volunteers and staff are encouraged to start the process early.

9. Will recipients be taxed on the payment?

Yes, Honoraria constitute a form of compensation and are subject to state and federal income taxes. If such honoraria payments should exceed \$600.00 annually, UC will issue to the non-employee recipient an IRS Form 1099.

It is the policy of the University of California (UC) and the UC Division of Agriculture & Natural Resources not to engage in discrimination against or harassment of any person in any of its programs or activities (Complete nondiscrimination policy statement can be found at http://ucanr.edu/sites/anrstaff/files/176836.doc). Inquiries regarding ANR's nondiscrimination policies may be directed to UCANR, Affirmative Action Compliance & Title IX Officer, University of California, Agriculture and Natural Resources, 2801 Second Street, Davis, CA 95618, (530) 750-1397.