



COLORADO STATE UNIVERSITY
**HONORARIA CHECKLIST
 FOR INVITED GUEST SPEAKERS**

Date _____

If the person IS NOT an invited guest speaker, please use the Employee vs. Independent Contractor form at <https://busfin.colostate.edu/depts/AP.aspx>

An honorarium is an amount of money paid to a professional person outside of the CSU community as an expression of thanks where payment isn't required. Payments must be made to an individual honorarium recipient, not an organization. Services by independent consultants, students, employees, or volunteers are not treated as honoraria. For more information on honoraria payments to foreign nationals visit the tax services website <https://busfin.colostate.edu/Depts/TaxSvcs.aspx>.

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 VENDOR RECORD AND REQUISITION OR DISBURSEMENT VOUCHER DOCUMENT.**

SECTION 1. GENERAL

Payee Name:	Is the Individual a PERA Retiree: Yes No
Is the payee a: (check one) <input type="checkbox"/> US Citizen or Permanent Resident <input type="checkbox"/> Foreign National	If a Foreign National, please specify visa type:
Department Name	Department Contact Email Address: Dept Number:

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 HR 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 Colorado State University 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 2-19 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 their 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 Colorado State University, 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 am a CSU departmental representative that confirms 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. Any penalties, interest, or additional taxes assessed due to the misclassification of this individual will be the responsibility of the hiring department.

Name _____ Title _____

Signature _____ Date _____

**QUESTIONS? Contact the Accounts Payable Office
 Email: BFS_Accounts_Payable@mail.colostate.edu**