



UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES



SUBJECT: Authorization of Honoraria for Visiting Lecturers and Scholars

Instruction 7006

(FMG)

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ABSTRACT

This Instruction establishes uniform procedures for inviting Federal and Non-Federal visiting lecturers and scholars to the Uniformed Services University of the Health Sciences (USU) and determining/approving the appropriate amount of honorarium. An honorarium is a token of appreciation traditionally given by an academic institution. For tax reporting purposes, an honorarium is characterized by the IRS as a taxable gift.

A. Reissuance and Purpose.

This Instruction reissues USU Instruction 7006 (Reference a).

B. References. *See Enclosure 1.*

C. Applicability.

This Instruction is applicable to all departments at USU.

D. Policy.

1. USU has established a Visiting Lecturers and Scholars Program to:

- a. Expand the breadth and/or depth of instruction and information for students and faculty.
- b. Provide instruction in specialized areas where USU faculty expertise is limited.
- c. Provide faculty and students access to certain highly specialized experts.
- d. Enhance the Graduate and Continuing Education programs.
- e. Disseminate knowledge about the F. Edward Hébert School of Medicine, The Graduate School of Nursing, The Postgraduate Dental College, and other USU Programs and Centers to Federal and civilian academic communities.

2. Honoraria may not be paid to Federal employees or Service Members. The level of payment of honoraria to visiting lecturers and scholars will be based upon Deputy Secretary of Defense guidance, Reference (b), which stated organizations are responsible for ensuring each payment is

commensurate with the speaker's expertise and consistent with fiscal and federal regulations. With this in mind, honoraria for Assistant Professor-level guests may be provided up to the amount of \$1,000. Guests of distinction who make a significant contribution to the quality of our programs may be offered honoraria in an amount up to \$2,000. Honoraria greater than \$1,000 require written justification, concurrence of the department chair, and approval by the USU President. In accordance with Reference (b), honoraria exceeding \$2,000 will require the concurrence of the USU President, and must be submitted to the next higher organizational echelon (ASD(HA)) for approval.

E. Procedures.

1. Departments wishing to invite non-Federal lecturers or scholars and pay honoraria must enter a purchase request (PR) into DAI at least 30 days prior to the guest's arrival to allow sufficient time for Contracting (CTR) to authorize and prepare the payment. The invited lecturer's complete home mailing address and Social Security Number are required for Treasury Form 1099 reporting, however, this information must be provided separately as it involves Personally Identifiable Information. In addition to the honoraria amount, the PR must also include a 1.7% check fee. Written approvals, if required, should also be attached to the purchase request. For payment information contact USU/CTR at (301) 295-3065.

2. If the department is paying travel expenses a travel order must be issued. Information on travel orders may be found at: <https://sites.google.com/a/usuhs.edu/avr/financial-and-manpower-management-office>.

F. Responsibilities.

The selection of highly qualified individuals in the fields of science and medicine to conduct lectures and seminars on specific topics and the negotiation of their honoraria is the responsibility of Department Chairs/activity heads who must budget accordingly for the travel expenses and honoraria.

G. Effective Date.

This Instruction is effective immediately.



Richard W. Thomas, MD, DDS, FACS
Major General, U.S. Army (Retired)
President

Enclosure:

1. References

REFERENCES

- (a) USU Instruction 7006, "Guidelines for Authorization and Reimbursement of Visiting Lecturers and Scholars," dated May 22, 2009 (cancelled).
- (b) Deputy Secretary of Defense Memorandum, "Payment of Fees for Guest Speakers, Lecturers, and Panelists," dated April 3, 2007.