Note: This is not a PW or PC(USA) policy. Guidelines were created at the request of the 2006 PW Business Meeting voting delegates for those seeking assistance in making decisions about compensation. Local churches and presbyteries are welcome to continue to do what is customary for the area.

Why have honorarium guidelines?
The following honorarium guidelines have been provided at the request of the 2006 PW Churchwide Business Meeting voting delegates. They are guidelines for those who wish to provide honorariums for national leaders, the PW/Horizons Bible study or Suggestions for Leaders author, a professional person or others you wish to thank monetarily for time spent preparing and then participating in an event. These are suggested guidelines, not rules, so please feel free to apply them accordingly.

What is an honorarium?
An honorarium is a monetary way to thank an individual (not a corporation, business or partnership) for leading a workshop or speaking at or participating in an event. An honorarium is voluntarily given. It is helpful to note that an honorarium is not a substitute for term employment or independent contractor service.

How much is a “typical” honorarium?
PW suggests that an honorarium should begin at $250.00. (For a very short engagement, for example, a 20- to 60-minute talk at a one or half-day event, $150.00 should be sufficient.) An individual should, at minimum, receive a monetary thank you in direct proportion to the contribution she or he offered (effort and time expended). For example, an individual who leads one three-hour workshop and keynotes at your event should receive an honorarium that fully reflects her contribution, which, in this case, would be greater than $250.00. Remember that invited guests often must pay house sitters, childcare or pet care expenses when they are away from home.

Does an honorarium replace travel and lodging expenses?
No. An honorarium is a gift, freely given to an individual in recognition of time, talent and effort. The inviting group is fully responsible for travel, lodging and meal expenses of the invited guest. PW staff travel is paid through national PW budgeted accounts.

Is it customary to provide an honorarium to Louisville staff?
If you wish to provide an honorarium to a staff person, please provide her with a check made payable to “Presbyterian Women.” Since PW staff travel is covered by the budget, this money will be credited to this person’s travel account, allowing her to extend her travel opportunities for and within PW for the year. And although staff customarily pays travel expenses, the inviting group remains fully responsible for lodging and meal expenses of the invited guest, including Louisville staff.

Do we have to complete any paperwork to provide an honorarium to a guest?
Yes. You will need to draft a letter plus provide the relevant tax forms.
The letter
We’ve provided you with a sample letter. Please note:
• Your letter should be typewritten and include the date.
• The recipient’s complete name and home address are required.
• Your letter should include the date, time, place, name of event and description of service(s) performed by the recipient. The total amount of the honorarium to be paid must be specified.
• The letter must explicitly state that specific expenses (for example, travel, food, lodging) for the invited guest will be paid. To avoid a possible misunderstanding, detail specifically which expenses will be paid and the amount that these expenses should not exceed. For example, “First Presbyterian Church will pay for the travel expenses of Ima Person not to exceed $250. First Presbyterian Church will pay lodging expenses for Ima Person not to exceed $200.” Please check local rates so you can ensure your guest is adequately provided for.
• You will also need the recipient to sign and date the certification statement on your letter (see the bottom section of the sample letter) and return it to your office. All signatures must be original, that is, not a stamp, photocopy or fax.

Tax forms
The recipient should complete either a Form W-9 (if she is a U.S. citizen or resident alien) or Form W-8 (if she is a “foreign person subject to withholding.”) If unsure of which form to use, contact Carissa Herold, PW Marketing Associate, Carissa.Herold@pcusa.org or 888/728-7228 ext. 5322.

How do we invite a Bible study author to our event?
Horizons staff suggests that invitations to Bible study authors be extended directly to the authors themselves. Contact Ashley Meyer, PW Associate Editor (Ashley.Meyer@pcusa.org; 888/728-7228 ext. 5366) or Carissa Herold, PW Marketing Associate (Carissa.Herold@pcusa.org; 888/728-7228 ext 5322) to acquire author contact information.

If you are hosting a Bible study author at your event, please inform the PW marketing department so they can provide material support. Contact Carissa Herold, Carissa.Herold@pcusa.org or 888/728-7228 ext 5322, for more information.

Do you have additional suggestions for inviting Bible study author to our event?
• Consider coordinating your invitation with neighboring presbyteries and/or synods to give the author the opportunity to meet with as many women in a given region. This may also help your group defray costs, if other groups are willing to share the expenses.
• Authors are generally available for a limited number of speaking engagements. Send your invitation early and be prepared with alternate dates.
Blank sample form of honorarium letter

Attach a **W-8** (Certificate of Foreign Status) or **W-9** (Request for Taxpayer ID) form for the speaker to complete.

[On letterhead of requesting office]

[Current date]

[Address of recipient]

**RE: Honorarium**

Dear ________,

In order that we may provide you with an honorarium in the amount of _______Dollars ($__) [total amount to be paid for services rendered by recipient] for your participation as ____________ [description of services provided, i.e., speaker, teacher] in the [name of your organization or church] ____________________” [name of event recipient participates in] on _____ _________, 200[dates recipient performed the service], please complete the certification appearing below and the Form W-9 [or W-8] attached to this letter. Return this letter and the Form W-9 [or W-8] to the undersigned. For your convenience, a stamped envelope is attached [optional].

[If applicable] Also as agreed, [name of organization] will reimburse your expenses related to this event up to _____dollars ($__) [total amount to be paid for expenses related to the service being performed]. All reimbursable expenses must be documented with receipts.

I thank you in advance for your attention to this matter. Should you have any questions, please call ______________ at ______________ [name and telephone number of person who can assist recipient].

Sincerely,

________________________

Attachment

By my signature, I ______________[name of recipient], hereby certify that this Honorarium is fully understood by me.

________________________   ____________

Signature                      Date