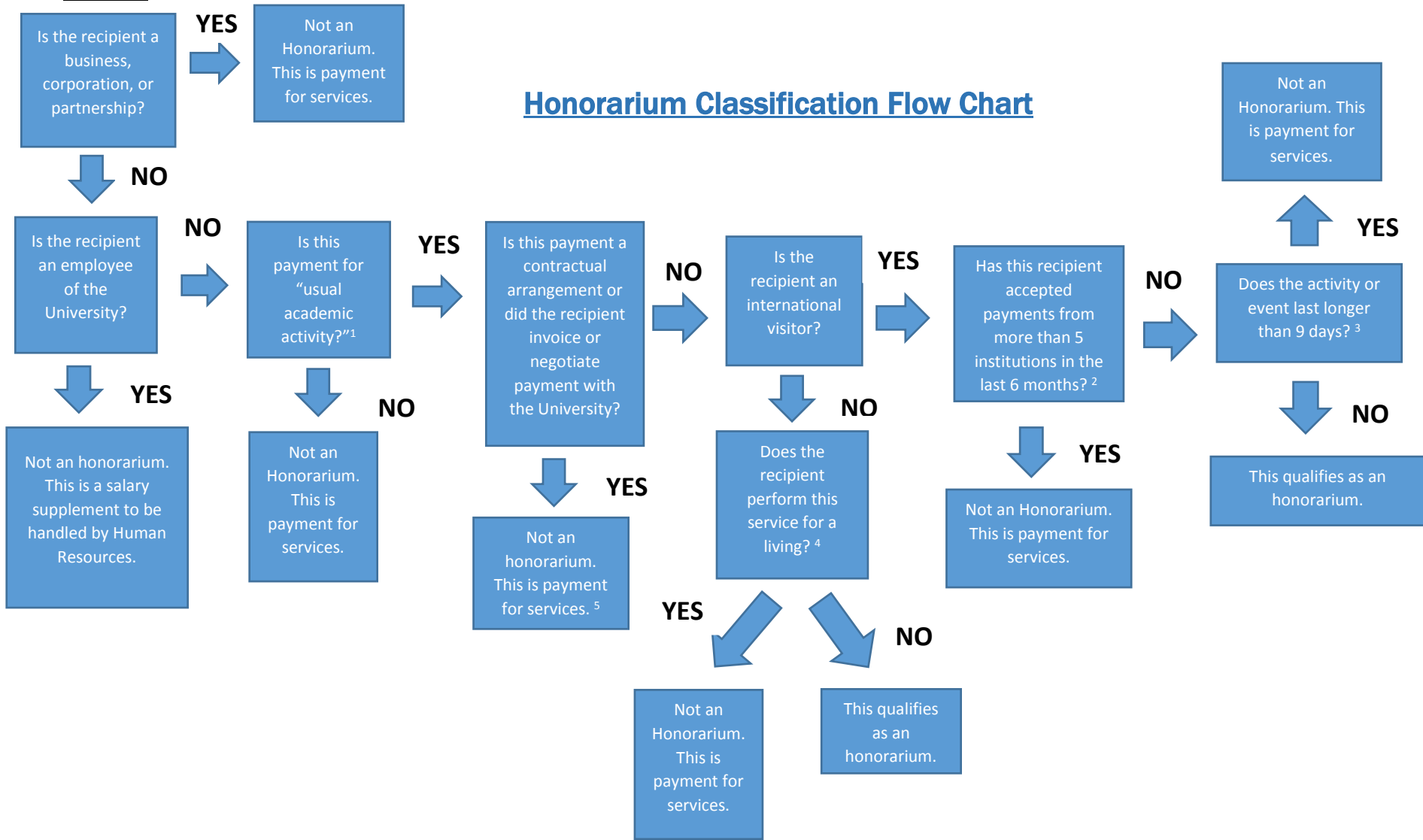


START



¹ "Usual Academic Activity" means activity conducted for the benefit of the honorarium-paying institution and includes lecturing, teaching, consulting, conducting research, attending meetings, symposia or seminars, or otherwise sharing knowledge. Readings and performances are included academic activities, so long as the activity is open without charge to the public and/or student

² "If such payment is offered by an institution or organization described in subsection (p)(1) and is made for services conducted for the benefit of that institution or entity and if the alien has not accepted such payment or expenses from more than 5 institutions or organizations in the previous 6-month period." *Immigration and Nationality Act (INA) Section 212(q)*.

³ Any alien admitted under section 101(a)(15)(B) may accept an honorarium payment and associated incidental expenses for a usual academic activity or activities (lasting not longer than 9 days at any single institution), as defined by the Attorney General in consultation with the Secretary of Education. INA §212(q).

⁴ Honorariums may not be used in lieu of a salary.

⁵ This stems from IRS Revenue Ruling 77-356. The Frequency of a Congress man's speech making (10 occurrences) indicated "a degree of recurrence, continuity, and availability for speech making," and thus was considered self-employment.

NOTE 1: Honorariums are taxable income under IRC (61)(a)(1).

NOTE 2: Honorariums are *not* PERA includable salary under Colorado Revised Statute 24-51-101(42)(a)(2).

NOTE 3: Honorariums do not require review by human resources.