



Subject:	SDSU Guest/Special Lecturer Payment Procedure
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SDSU GUEST/SPECIAL LECTURER PROGRAMS

The SDSU Non-PO Procure to Pay Policy outlines what types of payments should be made using the Guest Lecturer Form. Most often, the GL Form will be used to pay special or infrequent lecturers and other specific types of payments to individuals, including test reviewers, peer reviewers, and accreditations fees. This document provides guidance on the process for making payment to Guest/Special Lecturers.

GUEST/SPECIAL LECTURER DEFINITION & TYPES

Guest/Special lecturers are defined as those given by **non-campus** speakers/service providers. Guest/Special lecturers are paid by honorarium/service fee. This payment is for a one time lecture/service or a short series of lectures/services over a specific date range. For tax purposes there are three types of Guest/Special lecturers: Domestic, Foreign and CSU.

Domestic Guest/Special Lecturer: Guest/Special lecturer service performed by **residents** (individual or entity) of the United States.

Foreign Guest/Special Lecturer: Guest/Special lecturer service performed by **non-residents** (individual or entity) of the United States.

CSU Guest/Special Lecturer: Guest/Special lecturer service performed by faculty or staff of another California State University (CSU) campus.

AUTHORIZED & PROHIBITED GUEST/SPECIAL LECTURERS

Campus speakers and certain service providers can be paid as a Guest/Special lecturer. Faculty and staff from other CSU campuses are eligible for Guest/Special lecturer payments with proper approval from their home campus; these individuals are CSU Guest/Special lecturers. **No active SDSU employee (faculty or staff) or students** can be paid for Guest/Special lecturer services through Accounts Payable. All SDSU employees must receive advance approval from the department of Academic Affairs and the Center of Human Resources for Guest/Special lecturer payments; all such payments must be requested via a [Staff Transaction Form](#). Former SDSU employees have to be separated from the University for one year before they can be eligible to be paid as a Guest/Special lecturer.

PAYABLES PROCESS & TAX TREATMENT FOR GUEST/SPECIAL LECTURERS

All Guest/Special lecturer payments should be submitted to [Accounts Payable](#) for processing in advance of the lecture/service (preferably at least 2 weeks in advance), to ensure payment is not delayed due to missing approvals, documents or other information.

Guest/Special lecturer payments will be issued after the last date of lecture/service. Payment will only be issued if all required supplier information forms are completed and submitted to Accounts Payable for the lecture/service provider.

Please see the procedure and tax treatment for each of the three types of Guest/Special lectures: Domestic, Foreign and CSU.

Domestic Guest/Special Lecturer: The below set of documentation must be submitted to Accounts Payable to have payment processed:

1. Domestic Guest/Special Lecturer Form is to be completed and signed by the Guest/Special lecturer and also signed by the “Preparer” who is required to be an active SDSU employee with Oracle Access, necessary to obtain FAH approval. The invoice will be routed for fiscal approval to the appropriate Fiscal Authority Hierarchy (FAH) approver in Oracle Financials based on ORG, FUND and dollar amount, prior to payment being released. The “Preparer” cannot request and solely approve the expense without anyone else in the approval process. Should the “Preparer” also be the appropriate FAH approver based on the ORG, FUND and dollar amount, the approval notification will route to the next FAH approver. This will allow someone else in the department to be aware of the expense.
2. Copy of the flyer/brochure used to promote the event.
3. Completed Supplier Information Form (PDR-STD 204) must be on file with Accounts Payable.

Please Note: California nonresidents may be subject to CA tax withholding of 7%; see the Supplier Information Form (PDR-STD 204) for additional formation. All payments are 1099 tax reportable and there is no distinction between honorarium/service fee and travel reimbursement for a Domestic Guest/Special lecturer.

Foreign Guest/Special Lecturer: The below set of documentation must be submitted to Accounts Payable to have payment processed:

1. Foreign Guest/Special Lecturer Form is to be completed and signed Guest/Special lecturer and also signed by the “Preparer” who is required to be an active SDSU employee with Oracle Access, necessary to obtain FAH approval as noted under the Domestic Guest/Special Lecturer section above.
2. Copy of the flyer/brochure used to promote the event
3. Completed Supplier Information Form (PDR-STD 204), Foreign National Information Form and [W-8BEN](#) must be on file with Accounts Payable

Please Note: Non-US residents may be subject to a federal tax withholding of 30% and/or a CA nonresident withholding tax of 7%; see the Supplier Information Form (PDR-STD 204) for additional formation. All international payment requests are routed for a tax analysis to determine the proper amount of taxes to withhold, if any. For tax purposes there is a distinction between honorarium/service fee and travel reimbursement for a Foreign Guest/Special lecturer.

CSU Guest/Special Lecturer: The below set of documentation must be submitted to Accounts Payable to have payment initiated:

1. Guest/Special Lecturer (CSU) Form is to be completed and approved by an authorized member of the Fiscal Approval Hierarchy (FAH). This approval is completed outside of Oracle as Accounts Payable is not making the payment, unless there is a reimbursement. Copy of the flyer/brochure used to promote the event
2. Completed Supplier Information Form (PDR-STD 204) must be on file with Accounts Payable for any reimbursement requests

Please Note: For tax purposes these payments cannot be issued through the SDSU Accounts Payable office, instead AP will issue a request to the lecturer/service provider’s home campus for them to initiate

an Inter-agency Financial Transfer (IFT) and to issue payment through the home campus's Payroll department. This will ensure the individual is performing the service within their employment contract, has proper approval to perform these services according to the home campus's policy and guarantee all wages are reflected on their annual W2, rather than a 1099. Also, there is a distinction between honorarium/service fee and travel reimbursement for tax purposes. Travel reimbursements can be made directly through the SDSU Accounts Payable office.

Any exceptions to the above policy requirements must be documented on an Exception Form and approved by the preparer and their supervisor of record.

AREAS OF RESPONSIBILITY

PREPARER

The Preparer of the Guest Lecture Payment Request Form is responsible for:

- Ensuring the Guest Lecture Payment Request Form is properly completed.
- Ensuring the appropriate supporting documentation is included with the request as described above.
- Ensuring the appropriate Oracle Account coding is provided.

FAH APPROVER

The FAH Approver is responsible for:

- Review and approval of the payment request form.
- Ensuring that the service is appropriate.
- Verification that all proper documentation is attached to the payment request.
- Confirmation of available funds.

ACCOUNTS PAYABLE

Once the payment request is submitted to Accounts Payable, Accounts Payable is responsible for

- Reviewing each request for compliance with the SDSU Non-PO Procure to Pay Policy.
- Seek exception forms when policy violations are identified.
- Ensure timely payment once all required documentation has been submitted by the Preparer.