



BOARD/GOVERNANCE POLICY

Title: Honoraria, Stipends and Other Payments	Number: (insert policy #-optional)
Cross Reference: (include other policies that may relate)	
Approved by: Illinois State Council Board of Directors	Origination Date: 1/01/2011
Revised by: Illinois State Council Board of Directors	Approval Date: 11/4/2017
	Revision Date: 11/4/2017

POLICY:

- 1.1 To differentiate honoraria, stipends, and other payments from Per diem.
- 1.2 To define the criteria and procedure for payment of honoraria, stipends or other payments.

STANDARDS/CRITERIA:

- 2.1 Honoraria, stipends, or other payments for Illinois ENA-related activities are not Per diem and are not included in an accountable plan.
- 2.2 Honoraria, stipends, or other payments for Illinois ENA-related activities, such as instruction of courses or presentations, are subject to IRS 1099 reporting requirements as payments for personal services.
- 2.3 Payments for honoraria, stipends, or other payments that were not included in the year's budget require prior authorization from the Board of Directors.

PROCEDURE:

- 3.1 The appropriate committee chairperson submits a completed Check Debit Form and submits a completed W9 to the treasurer no less than 30 days before payment is expected.
- 3.2 The committee chairperson requests formal approval from the Board of Directors via the committee board liaison if not the requested payment was not included in the year's budget.
- 3.3 The treasurer issues payment upon receipt of the completed Check Debit Form and W9 (required annually) if the payment request was included in the year's budget.
- 3.4 The treasurer issues payment for payment requests not included in the year's budget upon formal notification from the Board of Directors with approval, and upon receipt of the completed Check Debit Form and W9 (required annually).