

Honorarium declaration

Last updated: 31.01.2025

To process the payment of certain honorariums to volunteers by The University of Queensland (“UQ”), both the UQ representative and the volunteer must complete the following declaration. Once completed, the UQ representative is responsible for submitting the declaration to fbs-tax@uq.edu.au for review and approval, before payment can be made.

For completion by UQ representative:

Name of volunteer: _____

Description of payment: _____

Honorarium value: _____

I declare that I have read and understood the attached guidance and confirm that each of the statements I have selected below applies to the payment of this honorarium to the volunteer:

- The payment is to meet the incurred or anticipated expenses of the volunteer
- The payment has no connection to the volunteer’s income-producing activities or services
- The payment is not received as remuneration or as a consequence of employment
- The payment is not relied upon **or expected** by the volunteer for day-to-day living
- The payment is not legally required **or expected to be made by UQ**
- There is no obligation on the part of UQ to make the payment
- The payment is a token amount compared to the services provided or expenses incurred by the volunteer

Signed: _____ Dated: _____

Name: _____ Title: _____

For completion by volunteer:

I declare that I have read and understood the attached guidance and confirm that I am a volunteer. I acknowledge that UQ does not provide taxation advice, and I am responsible for meeting my personal tax obligations. I understand that UQ is not required to withhold Pay As You Go (PAYG) tax from the payment, as indicated by the selected boxes below (tick those boxes that apply):

- The supply is made in my private capacity, or as my hobby; or
- The payment is exempt income for me (for example, I am an income tax exempt charity); or
- I am a non-resident who is not carrying on an enterprise in Australia or through an agent in Australia; or
- I am not carrying on an enterprise because I have no reasonable expectation of profit or gain. Although I may have an Australian Business Number (“ABN”), the supply is not related to my normal enterprise.

Signed: _____ Dated: _____

Name: _____

For completion by FBS Tax:

This declaration has been reviewed and approved by FBS Tax as a legitimate honorarium payment. Budget approval should be obtained in accordance with other relevant UQ Policies and Procedures. Please note that this approval is limited to the classification of the payment as an honorarium only.

Signed: _____ Dated: _____

Name: _____

END OF DECLARATION

Further information and guidance can be found on pages 3-4 of this document.

Guidance

An honorarium is either:

- an honorary reward for voluntary services; or
- a fee for professional services voluntarily performed.

Further information regarding the payment of honorariums to volunteers is issued by the Australian Taxation Office and the Australian Charities and Not-for-profits Commission. This information can be accessed from the websites listed below:

- <https://www.ato.gov.au/businesses-and-organisations/not-for-profit-organisations/types-of-not-for-profit-workers/not-for-profit-volunteers/paying-volunteers/honorariums>
- <https://www.acnc.gov.au/tools/guides/gifts-and-honorariums>

The name of the payment does not determine its treatment for tax purposes. Instead, the characteristics of the payment, along with the volunteer's circumstances, determine how the payment should be processed and whether UQ has any additional employment tax obligations.

In general, payments that are earned, expected, relied upon, and have a degree of periodicity, recurrence, or regularity are considered assessable income for a volunteer. A volunteer does not work under a contractual obligation for remuneration and is not classified as an employee or independent contractor.

No single factor determines whether a payment qualifies as a genuine honorarium. The determination is made based on the overall facts and circumstances. The more of the listed characteristics present in the arrangement (see page 1), the greater the likelihood that the payment is a genuine honorarium. If the UQ representative is unable to select at least four of the options on page 1, please contact FBS Tax for further guidance.

If a payment resembles an employment or contracting arrangement for professional services, it will not be appropriate to classify it as an honorarium.

A payment will not be considered an honorarium if –

- There is an agreement in place that will require the volunteer to become an employee of UQ, or to be contracted with UQ for the services performed
- The volunteer was notified of the payment prior to agreeing to perform the services and the volunteer will not proceed with the supply of the services in the absence of payment.
- The payment is for professional services such as guest speaking, workshop facilitation, consultancy services, advisory board and committee member activities, or other services where there is an expectation of payment to the individual.
- UQ is contracted/legally obligated to make payment to the volunteer in return for the services
- The payment amount is considered sizeable or of significant value
- The services are considered core UQ business normally undertaken by employees
- The payment is for a supply of goods or services made in the course on an enterprise carried on by the volunteer

This declaration is **not required** for payments to volunteers where:

- Total payment to the volunteer is \$75 or less; or if
- UQ can reasonably determine an exception to withhold applies without the need for written confirmation from the volunteer. This is applicable in the following circumstances only:
 - A genuine research participant*
 - A genuine health consumer** – where we have adhered to [state or national guidelines](#), including recommended payment rates ***
 - An external examiner for Masters, PhDs and Higher and Professional Doctorates – where we have adhered to Universities Australia recommended payment rates ***

For more information on preferred payment methods and the supporting documentation requirements for payments where an honorarium declaration is not necessary, please refer to the [Outgoing Payments Overview](#).

**A research participant is an individual who takes part in a research study by providing data or information that the UQ researcher collects and analyses.*

***Health Consumers are people with lived experience of health issues, including family members, friends or a carer (not in formal employment as a support worker) who have experience of providing ongoing care and support to someone experiencing health issues. They may use, or are potential users, of health organisations. This does not include health care professionals.*

****If the method of payment or the rates are altered by a business unit, they will not meet this exemption and the declaration will be required (e.g. converting the recommended rate from Universities Australia into an hourly or daily rate, or exceeding health consumer guidelines).*

This content is of a general nature only and should not be relied upon as personal tax advice for the volunteer. If a volunteer has concerns related to their personal tax affairs, we recommend they seek further advice from their own tax accountant.