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<b>Name:</b>	<b>Payroll – External Guest Lecturers /Honoraria</b>
Policy Number:	6-1007
Origin:	Financial Services
Approved:	1 September 2007
Issuing Authority:	Director, Financial Services
Responsibility:	Manager, Financial Planning
Effective Date	1 September 2007
Revision Date(s):	n/a

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This procedure is applicable only to the payment of funds to individuals external to the University. All honoraria paid to faculty or staff are to be processed through payroll. Please refer to [6-1004 Payroll - Procedures – Casual/Part-time Employment](#) for additional information.

To generate payment to external individuals, complete a [Payment Request Form](#). This form is available online (<http://smu-web5.smu.ca/pages/financial-services/internal-forms.php>). The original Payment Request Form, along with all supporting documents, should be forwarded to Financial Planning for processing. Required information includes the home address and Social Insurance Number (Canadians only) for the payee. Payments to Non-Residents of Canada are subject to a 15% withholding tax. See [4-2002 Budget Control – Payment Request Form](#) for additional information regarding completion of the form.