

HONORARIUM PAYMENT INFORMATION

Honorarium payments are made to examiners who are not employed by Macquarie University.

The Australian Vice-Chancellors' Committee (AVCC) recommend that \$390 for Doctoral degrees and \$221 for a Masters by thesis be payable.

Australian examiners should note that honorarium payments are not tax exempt. It is necessary for examiners for complete a Tax File Declaration and a One-Off Payment Form. Payment will be made by a direct credit transfer into a nominated bank account.

Australian examiners are required to complete the following forms: (A copy of the forms will be included with the thesis examination pack)

- Tax File Number Declaration Form
- One-off Payment Form
- Banking Authority Form

International examiners are not required to complete a specific form and will be paid automatically by cheque or direct funds transfer in their local currency (where available). If direct funds transfer is preferred, the banking details must be provided to Higher Degree Research Office with the examination report.