

## Ohio Administrative Code

Rule 145-1-53 Payment by fee, commission, stipend or honorarium.

Effective: January 1, 2003

## (A) For purposes of this rule:

- (1) "Fee or commission" means compensation which is a fixed charge or calculated as a percentage of an amount not directly related to work or services performed.
- (2) "Stipend" means compensation paid to a student that is not subject to federal income taxation.
- (3) "Honorarium" means a nominal payment made for services for which there is no binding legal obligation to pay.
- (B) An individual whose sole compensation is a fee or commission, stipend or honorarium is not a public employee pursuant to Chapter 145. of the Revised Code.