



## SEX WORKER INCLUSION AND COMPENSATION INTERNAL GUIDELINES

Approved - 4.26.22

### 1. PURPOSE

The purpose of these guidelines is to provide clear guidance and establish procedures for including sex worker leaders in public-facing Sex Work Donor Collaborative activities.

### 2. INCLUSION

- All programs hosted or sponsored by the SWDC that are intended for an audience outside of SWDC membership must
  - Include at least one sex worker (current or former) from outside the SWDC in the planning process
  - Include at least one sex worker (current or former) from outside the SWDC as a speaker or moderator
- SWDC should invite sex worker networks or organizations to co-sponsor public facing events when appropriate.
- SWDC may also include sex workers as reviewers or co-authors of public-facing communications

### 3. COMPENSATION:

- All sex workers (current or former) who are not members or staff at members of the SWDC and who give their time and expertise to the SWDC for the above purposes will be given an honorarium.
- Sex workers in these roles can choose to have the honoraria made out to an organization on which they are staff if they are using staff time, or to themselves as individuals if they are not using staff time.
- An honorarium is a voluntary one-time payment given in appreciation of a professional service provided to SWDC and for the benefit of SWDC.
- The Honoraria shall be for the following amounts based on the time given:
  - 1 hour - \$100 US
  - 2-4 hours - \$200 US
  - 5-10 hours - \$500 US
  - 10 hours or more - \$500 US per day
- When working with sex worker-led networks to plan events, the SWDC will defer to the network in how to equitably distribute funds to speakers and planners, in line with the general amounts above.

- All payments for services provided in the US by a non-US entity or individual are generally subject to a tax of 30% of the gross amount paid. Therefore, all honorarium amounts for foreign entities providing services in the United States should be grossed-up by 30%.

#### 4. RESTRICTIONS:

The Internal Revenue Service imposes the following restrictions on honoraria recipients: i) The activity/event cannot last for more than nine (9) days; ii) The individual should not have accepted honoraria from more than five (5) institutions or organizations in the previous six (6) months; and iii) The services rendered must be of direct benefit to SWDC.

#### 5. OTHER KINDS OF COMPENSATION

- For honoraria recipients, additional expenses needed to enable full participation will also be covered, including a per diem for in person events that require travel (to cover food and ground transportation), travel expenses, legal support if needed with the tax form required for the honoraria, and wifi data.
- For services that last longer than 9 days, SWDC will enter into a consulting contract with the sex worker for an agreed amount.
- For sex workers participating in events at SWDC's request but not speaking, moderating or planning, SWDC may offer to cover only the additional expenses needed to enable full participation (travel, per diem, wifi data).
- Members of the SWDC are welcome to pay honoraria to sex workers involved in SWDC activities in lieu of SWDC paying them, as long as the amounts are not less than the above policy.

#### 6. COMMUNICATION WITH RECIPIENT

- SWDC shall communicate the amount and expectations/restrictions for the activity in advance of the activity
- Recipients based in the US must send a completed W-9 form to the SWDC Coordinator
- Individuals based outside of the US must send us a completed W-8 BEN form (for individuals) or a W-8 BEN-E form (for organizations).
- If Individuals need support in completing these forms, SWDC members can offer support.
- SWDC will tell the recipient that they are responsible for paying their own taxes on the honorarium received
- If non-US individuals are providing in person services in the US, SWDC will explain the immigration and visa requirements.
- Honoraria are given after the completion of services.

#### 7. FISCAL SPONSOR REQUIREMENTS

- SWDC coordinator shall obtain from the recipient:
  - The required tax form
  - A form to enable a wire transfer of funds
- Payments submitted correctly will take 4 weeks to process.
- If we pay a recipient more than \$600 in a calendar year, SWDC will issue a 1099 Miscellaneous Income Form.