## Payments to Individuals \*\* Review <u>BEFORE</u> services are provided <sup>1</sup> Excludes Students, Employees and Reimbursements <sup>2</sup>

Please contact Dave Winakor for any contract related questions.

Please contract Christine Rodrigue for any tax related questions.

## Is the Individual a US

Yes

Yes

Is the payment \$500 or less?

Is the Individual a US

Citizen, Permanent Resident or Green Card Holder?

No

Have the individual complete an FNIF and wait to hear back from Christine Rodrigue that the individual has the ability to work and what additional documents needs to be collected. If the individual is able to accept payments, Christine will determine U.S. Residency Status. Is the individual a Non Resident Alien?

Yes

Is the person a speaker and/or performer?

No

Is the individual providing

services more than once?

No

Yes

Have the individual complete

and sign speaker/performer contract. Attach the contract to the voucher for payment.

Is this individual setup in WFS as a vendor (i.e. has Wesleyan paid this individual before)?

Have the individual complete a Substitute W-9 for Individuals and send to ap@wesleyan.edu.
Once complete - proceed to the Red Box (Is the payment \$500 or less)

No

Christine Rodrigue will work with the individual to have them complete a W-8BEN and sign applicable Treaty paperwork. Has Christine notified you that paperwork is complete? Once complete - proceed to the Red Box (Is the payment \$500 or less)

Did you answer "No" to 10

questions (and "Yes to 10

questions)?

Yes

No

No

Yes

Yes

Submit Voucher with Supporting Documentation for Payment

Contractor Checklist - Did you answer "NO" to at least 11 questions?

Complete the Independent

No

Have the individual complete and sign the standard University contract. Attach the contract to the voucher for payment. Send event information and completed checklist to Melanie Messier for determination of Employee or Independent Contractor. Did Melanie determine that this is an Independent Contractor?

This payment must be processed through Payroll.
See Payments to Individuals Paid as Employees Flow Chart

\*\* Note, this flowchart should be applied to payments to Agents, Groups, and Athletic Officials.

<sup>1.</sup> Some immigration statuses prohibit an individual from accepting payment. It is important to make this determination PRIOR to the services being performed to eliminate an awkward situation of not being able to pay.

<sup>2.</sup> Reimbursements to foreign individuals apply to this flowchart.