

Table of Contents

Policy Title: Consultants and Honorariums (7/1/2005)

	Page
Policy Statement	1
Applicability	1
Purpose of Policy	2
Guidelines	3
I. Approvals	3
II. Independent Contractor Classification	4
III. University Approved Contract	5
IV. Other Information	6
Tax Information	6
Foreign Individuals	6
Travel Advances ⁶	
Insurance Coverage and Benefits	6
V. General Procedures	7
Appendix A: IRS Guidelines for Determining Independent Contractor Status for Consultants	8
Appendix B: University Approved Contract Template	10
Appendix C: Forms and Process Flow Diagram	13
A. Brandeis University Consultant Requisition and Authorization	14
B. Non-Employee Payment Form	16
C. Process Flow Diagram	17

BRANDEIS UNIVERSITY
Financial Affairs and Treasurer
Policy and Procedure Manual
(last updated February 2010)

Policy Subject: Consultant and Honorarium

POLICY STATEMENT

Before any work by a consultant may begin, Brandeis University requires that certain approvals are obtained and an acceptable and properly signed contract is completed before payment will be made to any consultant. All departments that intend to engage a consultant must obtain pre-approval of budget availability from their assigned budget manager before committing funds to pay a consultant. The amount of the contractual agreement dictates the level of approval required. Contracts greater than \$1,500, or contractors that require multiple payments will be encumbered in the University Accounting System. No pre-approval or university-approved contract is required for honorarium payments or research consultation charged to grants of \$5,000 or less. Payments exceeding \$5,000 must follow the consultant policy for pre-approvals and university-approved contracts. Secondly, the University must ensure compliance with IRS guidelines regarding the classification of individuals as independent contractors (consultants) or employees. Therefore, pre-approval of independent contractor status must be obtained from the Financial Affairs and Treasurer's Office. The Vice President for Financial Affairs and Treasurer or his/her designee approves independent contractor status with consultation, as needed, with the Office of General Counsel and Human Resources. Thirdly, all departments must use a university-approved contract. Only certain, approved university officials may enter into agreements on behalf of Brandeis University.

APPLICABILITY

The Consultant Policy applies to the engagement of and all payments to individuals or firms who are not employees of Brandeis University. The policy provides guidance regarding the engagement of consultants who perform a specific service, provide advice, or render assistance for a specific time period. Consultants normally possess specialized skills, knowledge or credentials that are not readily available among university faculty and staff. For example, external consultants may be retained to provide specialized services for business process modernization, computer system development and implementation, strategic planning and other management initiatives. They may also be engaged to provide professional services in connection with the university's capital, research and other academic and administrative programs. This policy is not applicable to subcontracts or subgrants when Brandeis University has been awarded a grant or contract and a substantial portion of the programmatic work will be performed by an investigator(s) at another institution. Contact the Office of Sponsored Programs for specific procedures applicable to subcontractors funded by sponsored research awards.

Generally speaking, those services that are used for the general operation of the University should be procured through Procurement Services and are not affected by this policy. Examples include but are not limited to goods and services that are restricted from the Procurement Card, and cost \$1,500 or more such as construction contracts and related goods and services, service and maintenance contracts, printing services and mail houses. However, any individual or firm providing consulting services to the University are covered by this policy. The distinction should be made between consultant services and goods and related services. As an example, if a department is purchasing a large amount of paper stock for a specific mailing or needs to hire a printer to print the mailing, Procurement Services procedures should be followed. If, however, a department wants to hire an individual or a firm to design the layout for a specific mailing this policy and related procedures should be followed.

PURPOSE OF POLICY

The purpose of this policy is to 1.) require preauthorization for the commitment of funds for consultant and honorarium payments, 2.) ensure the use of an approved contract for all agreements with consultants, 3.) ensure proper classification of independent contractor status according to I.R.S. guidelines, 4.) comply with state regulations for reporting of consultants and 5.) comply with NIH regulations that require grantees have written policies governing their use of consultants.

GUIDELINES

I. Approvals

The department engaging the consultant is responsible for selecting the desired consultant. Please note that the nature of honorarium payments (typically one time) or research consultation charged to grants does not require the same approvals or process described below. If the payment exceeds \$5,000 and was jointly negotiated in return for services provided, it should be considered a speaking fee or consulting payment requiring a signed contract. Additional approvals, determination of independent contractor status, a bid or sole source justification may also be required. If \$5,000 or less, please submit a Non Employee Payment Form according to the instructions on the form.

Consultant /Honorarium Approvals and Other Requirements

Total Amount	Budget Availability and Approval	Contract Review	Financial Affairs Determination of Independent Contractor Status	Bid Requirements (Contact Procurement Office)
1,500 or less	Unit Budget Manager or designee, or Dept Head, PI for grant funded	University Treasurer if template contract not used (not required for honorarium)	Not required	Not required
More than \$1,500 but less than \$10,000	Unit Budget Manager or designee, or Dept Head, PI for grant funded	University Treasurer if template contract not used	Yes	Not required
\$10,000 to \$100,000	Unit Budget Manager or designee, or Dept Head, PI for grant funded Dean, or Assoc VP	University Treasurer if template contract not used	Yes	Yes if > \$25,000
Over \$100,000	Same as above AND Executive Vice President	University Treasurer	Yes	Yes
\$5,000 or less all Honoraria regardless of funding source and Research Consultation charged to a grant	Unit Budget Manager or designee, or Dept Head, PI for grant funded	Contract Not required	Not required	Not required

II. Independent Contractor Classification

The Internal Revenue Code governs the classification of independent contractor status and does not distinguish between consultant and honorarium payments. The IRS can impose significant tax penalties if individuals are misclassified as independent contractors instead of employees. Both consultant and honorarium payments are taxable income. These payments are reportable to the IRS if payments to an individual exceed \$600 in any calendar year.

The Financial Affairs and Treasurers Office reviews contracts to determine whether or not independent contractor status exists according to IRS guidelines before work may begin. In order to do this, a Brandeis University Consultant Requisition Form should be completed by the hiring department and submitted to the Controllers Office for review. This form will also be used to encumber the total amount of the agreement in the University's accounting system if the total agreement is for an amount greater than \$1,500 or multiple payments totaling \$1,500 or more will be made. No commitment to the consultant should be made until this form is approved, and a contract has been signed. All honoraria regardless of funding source, and research consultation that is paid by grant funds costing \$5,000 or less, does not require completion of the Brandeis University Consultant Requisition Form.

For the purposes of this policy, the following definitions are provided.

Independent Contractor

An **independent contractor** is an individual under contract to perform a specific service, give advice or render assistance within a specific time period. The IRS requires that a determination be made as to whether or not the individual is an independent contractor or an employee.

Honorarium

An **honorarium** is an academic term used to describe a "token" payment for services usually in the form of an academic presentation. It is a payment primarily intended to confer distinction or to symbolize respect, esteem or admiration. It is paid at the discretion of the university, is not a fee charged by the person being paid, and is not contractual in nature. An honorarium is typically a one-time payment. Payments to teach a course or give a lecture are not honorariums unless they are token payments.

Research Consultation

Research consultation may be defined as consultation that is done as part of a scientific investigation or scholarly pursuit aimed at the production of new knowledge. Research consultation costs are charged to grant funds, but are not a subcontractor to a grant. Some examples of activities in this category include reports, presentations, collaborative writing, data interpretation and/or reviews by experts not employed at Brandeis. An expert has specialized knowledge

directly related to the science and scope of a project. Under IRS guidelines, paid research consultation qualifies as an independent contractor. The NIH Grants Policy Statement defines the difference between Consultant Services and Consortium Agreements and Contracts under grants, and does not distinguish between consultants and research consultation. OMB Circular A-21 allows for consultant service costs subject to certain conditions. Please contact Sponsored Programs Accounting if you have any questions concerning research consultation provided by individuals versus subcontract agreements between Brandeis University and another institution.

Employee

Under IRS common law rules, every individual who performs services subject to the will and control of an employer, both as to what shall be done and how it shall be done, is an **employee**. It does not matter that the employer allows the employee considerable discretion and freedom of action, as long as the employer has the legal right to control both the method and the result of the services.

If an employer-employee relationship exists, it does not matter what the parties call the relationship. It does not matter how the pay is measured, how the individual is paid, or what the payments are called. Nor does it matter whether the individual works full-time or part-time. If an employer-employee relationship exists, the employer ordinarily must withhold income taxes from any wage payments.

Employees of Brandeis University that are already paid via the university HR/Payroll System or who have terminated employment at Brandeis within the current calendar year may not be paid as a consultant even if additional compensation is appropriate.

Please consult with the Office of Human Resources regarding additional payments made to existing or former employees prior to making any agreements with current or former Brandeis employees.

Please refer to Appendix A for IRS guidelines on determining whether or not an individual should be classified as an employee or an independent contractor.

III. University Approved Contract

Departments are not authorized to commit to any consultant until the Consultant Requisition is approved and either a pre-approved contract or University Treasurer approved contract is signed by the consultant prior to the start of the work. No other written agreements may be used or signed by anyone other than those individuals authorized to approve contracts.

The signed contract may be sent to Accounts Payable with the Consultant Requisition or attached to the **initial Non-Employee Payment Form** when it is sent to Accounts Payable for payment. Accounts Payable will send the originating

department a copy of the fully executed contract for their records and for them to send to the consultant. See Appendix B for the approved contract template. **Alterations or amendments to a University approved contract require approval by the University Treasurer before the consultant may begin the work regardless of the amount of the contract.** Please note: all honorarium payments regardless of funding source and research consultation payments charged to grants that are \$5,000 or less do not require the use of a contract.

IV. Other Information

Tax Information

The university does not withhold federal, state, or FICA taxes from payments to Consultants. For all U.S. Citizens and resident aliens, a valid Social Security Number or Individual Tax Identification Number (ITIN) is required before any payment can be processed. They must complete a Form W-9. The W-9 must be attached to the initial **Non-Employee Payment Form** before any payment will be issued to the individual.

Foreign Individuals

All offers of reimbursements, travel payments or honoraria to foreign visitors are contingent on the visitor entering the United States on a visa that allows the visitor to receive payments. The general rule is that foreign visitors can only receive compensation from the sponsoring institution. Contact the International Students and Scholars Office (ISSO) by phone (x6-3480) for assistance in obtaining a Brandeis University-sponsored visa for a foreign visitor. In lieu of a W-9, all non-resident aliens must complete a **W- 8BEN Form** and a **9-5-6 Rule Certification Form** if here on a B-1, B-2, WB or WT visa. Payments to non-resident aliens are subject to 30% tax withholding unless the individual is eligible to claim a treaty benefit. To receive these benefits, the non-resident alien must have a valid US tax identification number and complete additional IRS forms. Please contact the Controllers Office to obtain all the necessary forms or if you have any questions concerning payment to an individual who is on a visa **before committing to any agreements. Without these additional forms, Accounts Payable may not be able to issue a payment to the individual.**

Travel Advances

In general, consultants and persons receiving honorarium payments will not be issued a travel advance. In the case of an honorarium, departments can prepay any travel expenses on their behalf or reimburse them after the fact. In order to be reimbursed, expenses must be itemized separately with original receipts attached, and be submitted on a **Non-Employee Payment Form**. Otherwise reimbursements without documentation become taxable income to the individual and will be included on their 1099 or 1042S tax form from Brandeis University.

Insurance Coverage and Benefits

The university does not provide insurance coverage or employee benefits to

Consultants.

Please allow sufficient time for processing of all forms and for securing proper approvals before allowing any work to start.

V. General Procedures

1. Department determines the need to hire a consultant.
2. Department identifies appropriate individual (or firm) to provide services. If required, Sole Source Justification or bid documentation is completed.
3. Department completes Brandeis University Consultant Requisition Form. Required approvals for fund availability are obtained and form is sent to Accounts Payable.
4. Accounts Payable, under the direction of the Financial Affairs Office, reviews independent contractor status and encumbers contract amount. Approved consultant authorization number (C number) is emailed to the department.
5. Consultant signs pre-approved contract and provides W-9 or W-8BEN if a non-resident alien.
6. Department sends signed contract to Accounts Payable.
 - a. If consultant did NOT make changes to the pre-approved contract, work is begun. Accounts Payable returns fully executed copy of contract to department. Department sends copy of fully executed contract to consultant.
 - b. If changes were made, Treasurer must review and approve before work is started. Accounts Payable will send modified contract to Treasurer and notify department when contract is approved. Accounts Payable returns fully executed copy of contract to department. Work may be started. Department sends copy of fully executed contract to consultant.
7. Consultant submits invoice to Department.
8. Department attaches invoice to Non-Employee Payment Form referencing approved C number and sends to Accounts Payable.
9. Payment is made.

Appendix A

IRS Guidelines for Determining Independent Contractor Status for Consultants

In deciding whether an individual is an employee or an independent contractor, the individuals' title is irrelevant. What is important is the presence or absence of the employer's right to "direction and control" over the individual. The more direction and control an employer exercises over an individual, the greater chance that the individual is an employee. If a person is under the control and supervision of the employer and is bound to obey his/her instructions not only as to the result to be accomplished but also as to the means and methods that are to be used in the performance of the work, then the person is an employee and should be hired according to the policies and procedures of the Office of Human Resources and Employee Relations.

Consultant or Independent Contractor classification is based on facts and circumstances; no one fact determines service provider classification. The IRS currently emphasizes three broad categories: behavioral control, financial control, and the overall relationship. These categories are directly related to the "20-factor test" described in IRS Revenue Ruling 87-41.

Behavioral Control

Independent contractors determine when, where and how they will accomplish the task. Behavioral factors that indicate employee classification are: Brandeis University provides training and/or instructions about how to complete the task, requires a full time commitment for an extended period, requires the individual to perform the services personally or requires progress reports on a regular basis.

Financial Control

Independent contractors have significant investments in their businesses and can maximize their profits by managing costs. Some financial factors that indicate employee classification are: Brandeis furnishes equipment, materials, and supplies, reimburses for travel and business expenses, and accepts timesheets for hours worked. A service provider who works at home generally does not have a significant investment in the business.

Relationship

Independent contractors have a broad customer base. Some relationship factors that indicates independent contractor status are: performs services for multiple customers at the same time, advertises their business, cannot be fired if they produce a result based on the specifications of the contract, is independent of activities within the hiring department, and a continuing relationship is not anticipated. Projects will be awarded only when the need arises. If the service provider works primarily for Brandeis University, the service provider should generally be classified as an employee.

The following tables may be used as a guide to assist you in determining whether or not an individual may be viewed as a consultant under IRS guidelines for some of the tasks commonly performed at the University. Space prohibits a complete listing of available consultant services available. Please contact Accounts Payable if you have any questions The table assumes no existing employment relationship with the University.

Consultant Status Indicated
Architect or Engineer
Artist
Accounts Receivable Management
Accounting or Auditing Services
Attorney
Executive Search Firm
Graphic Designer
Honoraria
Logistics Analyst
Management Consultant
Research Advisor/Collaborator
Policy Advisor
Software Consultant
Specialized Administrative Advisor
Website Designer

Employee Status Indicated
Accountant
Administrative Assistant
Administrative Manager
Bookkeeper/Accountant
Budget Manager
Cashier
Computer Programmer
Curriculum Developer
Department Chairperson
Principal Investigator
Librarian
Researcher/Lab technician
Secretary
Teacher/Professor

Please note that any consultant services that are expected to cost \$25,000 or more must either be bid or a sole source justification provided according to the Procurement Policy. Please contact Procurement Services before engaging the consultant.

Appendix B

Brandeis University Approved Independent Consultant Agreement



Brandeis University Independent Consultant Agreement

1. Name of Consultant:
2. Description of consulting services and proposed payment terms (attach additional information as needed):
3. Proposed maximum dollar amount of Contract pending final university approvals and authorized signature:
4. Proposed Term of Agreement:
5. Consultant's Social Security Number/Individual Tax Identification Number:
6. Mailing address of payee:
Street Apt. No. City State Zip Code
Country Telephone Number (with area code)

7. By signing below, Consultant agrees to the following:

- a. The relationship between Consultant and Brandeis shall be that of independent Consultant and client, and nothing in this Agreement shall be construed as creating the relationship of employer and employee between Brandeis and Consultant.
- b. Brandeis does not provide insurance coverage or benefits to consultants, and does not withhold federal, state or FICA taxes from payments to consultants.
- c. All Brandeis information of which Consultant shall become aware as a result of performing services for Brandeis, including its operations, policies or any other aspect of its business, shall be deemed to be confidential information, and shall not be disclosed by Consultant to any other person, company or other entity not involved in this project, without the express written permission of Brandeis.
- d. Consultant agrees to deliver to Brandeis at the termination of its relationship with Brandeis all documents made, compiled by or delivered to Consultant in connection with the services provided under this Agreement. Such documents shall at all times be the property of Brandeis.
- e. Any work performed under this contract is considered a work for hire, and Brandeis shall have and retain copyright and all other intellectual property rights in any and all documents, works, products or other materials produced by Consultant in the course of the performance of this Agreement.
- f. This Agreement is not assignable. Consultant represents that it has no agreements with, or obligations to, others which are inconsistent with its availability to act as a Consultant to Brandeis.

- g. Consultant hereby certifies that it is an Equal Employment Opportunity employer and that it complies with the provisions set forth in Executive Order 11246, as amended, and with all other applicable state and federal statutes and regulations that prohibit discrimination in the workplace, including but not limited to Department of Labor regulations and The Rehabilitation Act of 1973, as amended. The contract clauses set forth at 41 CFR sec. 60-1.4 (a) and (b), 41 CFR sec. 60-1.7, 41 CFR sec. 60-250.4 and 41 CFR sec. 60-741.4 are hereby made a part of this agreement.
- h. Consultant agrees not to use Brandeis's name or any other identifying characteristic in connection with any advertising or promotion related or pertaining to the work performed under this Agreement without the prior express written permission of Brandeis.
- i. Each party agrees to indemnify, defend and hold the other harmless from any loss, liability, cost or damages arising from actual or threatened claims or causes of action resulting from negligence, gross negligence or intentional misconduct of the party indemnifying or its respective officers, directors, employees, agents, contractors, members, participants or attendees (as applicable), provided that with respect to officers, directors, employees, and agents, such individuals are acting within the scope of their employment or agency as applicable.
- j. Each party may terminate this agreement upon written notice to the other, provided that no such termination shall relieve either party from any obligation incurred prior to the date of termination.
- k. This contract is subject to the provisions of the Anti-Kickback Enforcement Act of 1986, Public Law 99-634 (41 U.S.C. sec. 51-58). By agreeing to this binding Agreement, the transacting parties (1) certify that they have not paid kickbacks directly or indirectly to any employee of Brandeis University for the purpose of obtaining this or any other agreement, purchase order or contract from Brandeis University and (2) agree to cooperate fully with any federal Agency investigating a possible violation of the Act. Copies of the statute and the pertinent regulations may be obtained from Brandeis University upon request of the Office of Affirmative Action and Government Regulation Compliance.
- l. Consultant represents that it maintains and is covered by the following insurance:
 - a. Personal automobile liability insurance.
 - b. Corporate automobile liability insurance, if applicable.
 - c. Worker's compensation and employers' liability insurance, consistent with all statutory regulations of the Commonwealth of Massachusetts, if applicable.
- m. Consultant must provide a certificate of insurance upon request.
- n. This Agreement shall be governed by and construed under the laws of the Commonwealth of Massachusetts.

Signature of Consultant: _____ Date: _____

By Brandeis University Treasurer: NOT VALID WITHOUT SIGNATURE

***Any changes to items 7(a) – (n) of this contract requires actual signature by an authorized signatory of the University before the work may be commenced.**

Appendix c

Forms and Process Flow Diagram



Accounts Payable Consultant Requisition Form

Contact Person: _____	
Department: _____	
Date: _____	Extension: _____

This form is required to request consultant services, confirm funding availability and encumber the contract amount in the university accounting system for all contracts of \$1,500 or more and for honoraria or research consultation payments in excess of \$5,000. Attach either a W-9 or W-8BEN and submit both forms to Accounts Payables, MS110

Vendor Name: _____	Tax ID - SSN \ ITIN \ EIN: _____														
Address: _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Visa Status</td> </tr> <tr> <td><input type="radio"/> US Citizen</td> <td><input type="radio"/> B2 / VWT <input type="radio"/> F-1</td> </tr> <tr> <td><input type="radio"/> Green card</td> <td><input type="radio"/> B-1 / VWB <input type="radio"/> J-1</td> </tr> <tr> <td colspan="2" style="text-align: right;"><input type="radio"/> Other _____</td> </tr> <tr> <td colspan="2" style="text-align: center;"> W-9 Required W-8BEN Required <small>(also, may be subject to 30% withholding)</small> </td> </tr> <tr> <td colspan="2">Work to be done</td> </tr> <tr> <td colspan="2" style="text-align: center;"> <input type="radio"/> In the US <input type="radio"/> Outside the US </td> </tr> </table>	Visa Status		<input type="radio"/> US Citizen	<input type="radio"/> B2 / VWT <input type="radio"/> F-1	<input type="radio"/> Green card	<input type="radio"/> B-1 / VWB <input type="radio"/> J-1	<input type="radio"/> Other _____		W-9 Required W-8BEN Required <small>(also, may be subject to 30% withholding)</small>		Work to be done		<input type="radio"/> In the US <input type="radio"/> Outside the US	
Visa Status															
<input type="radio"/> US Citizen		<input type="radio"/> B2 / VWT <input type="radio"/> F-1													
<input type="radio"/> Green card		<input type="radio"/> B-1 / VWB <input type="radio"/> J-1													
<input type="radio"/> Other _____															
W-9 Required W-8BEN Required <small>(also, may be subject to 30% withholding)</small>															
Work to be done															
<input type="radio"/> In the US <input type="radio"/> Outside the US															
City: _____															
State: _____ Zip: _____															
Country: _____															

Requisition

Scope of work and summary of services provided _____

Contract Dates	Funding Source
Start: _____ End: _____	<input type="radio"/> University Funded <input type="radio"/> Grant Funded

Service Costs may not exceed: _____ Expense reimbursements may not exceed: _____

Total contract amount may not exceed: _____

Total number of payments _____ to be charged to:

Account (4)	Fund (2)	DeptID (5)	Program (5)	Project/Grant (6,9)	Amount
Total:					0.00

University Approval

I have reviewed the scope of the work and estimated cost of the requested consultant services and approve this request. I understand that no work may begin until Accounts Payable approves independent contractor status and a contract is signed.

_____ Department Head/P.I. Date	_____ Budget Manager or Dept Head. Date
_____ Dean or Assoc. VP if >\$10k Date	_____ Executive VP if > \$100K Date

Grant Funded for Consultant \ honorarium in excess of \$5,000: By signing, P.I also certifies that the consultant is needed, a selection process was employed, fee is appropriate, and funds to pay are both uncommitted and approved by sponsor.

Determine Consultant Status

Vendor Name: _____ Tax ID - SSN \ ITIN \ EIN: _____

Address: _____

City: _____ State: _____ Zip: _____

Country: _____

1. Is the proposed consultant a former Brandeis employee or student? Yes No
2. Do they provide similar services to other clients and or business outside the university? Please attach a copy of their business card, copy of their advertisement, or letterhead to this form. Yes No
3. Do they engage in entrepreneurial activities in an established business, at risk for profit or loss? Yes No
4. Will they receive any training, supervision, or instruction from Brandeis University other than conveying the scope of services desired? Yes No
5. Will they be responsible for determining means and methods to use to perform services? Yes No
6. Will they provide their own supplies, equipment, forms, etc. necessary to perform services? Yes No
7. Do they maintain sufficient insurance to protect against work related injuries and damage to University property? Yes No
8. Will they set their own priorities on time, amount of effort, and hours of work to accomplish services within stated time frame? Yes No
9. How will they be paid? Hourly Rate Set Fee
10. Will they have control over hiring or supervising Brandeis University employees? Yes No
11. Is this the first time they will perform services for Brandeis University? Yes No
12. If "no" to #11, what other department(s) at Brandeis have used this consultant?

I certify that the above information is accurate and complete to the best of my knowledge.

Signature of requestor: _____ Date: _____

AP use only _____

[C] Agreement Number _____

Encumbered amount _____ Date: _____ Name: _____

New Vendor: _____ Vendor Short Name: _____ W-9 ___ W-8BEN ___

Approved by: _____ Date: _____



**Brandeis University
Nonemployee
Payment Request**

* This form is for payments to non employees only.
 * Prizes and awards for faculty and staff must be processed through HR/Payroll.
 * The Brandeis University Consultant and Requisition Form must be processed prior to payment for all contracts of \$1,500 or more and honoraria or research consultation payments in excess of \$5,000.

Vendor Name				
Remit to address		Address line 2		
Address line 3		City	State	Zip
				Country

Invoice number/description	Invoice date	Tax ID #	Encumbrance #
			C

US Citizen Green card B-1 / VWB B2 / VWT F-1 J-1 Other _____
W-9 required if not previously provided W-8BEN required if not previously provided

Payment Sequence _____
 Original Payment Subsequent Payment Final Payment

Work was done _____
 In the US Outside the US

Research Collaboration _____
 Check if work is collaboration on research

Type	Account (4)	Fund (2)	DeptID (5)	Program (5)	Project/Grant (9 - Project) (6 - Grant)	Amount	A/P Code \ Required Backup
Consultant	7205						07 \ Invoice
Consultant Expenses	7207						None \ Orig. Receipts
Honoraria	7219						07 \ Announcement
Athletic Officials	7221						07 \ None
Students Prizes/Awards	7237						P \ None
						-	T \ AP USE ONLY
Total						-	

Indicate handling instructions if not mailed to payee

Send to: _____
 Mail stop: _____
 Date needed: _____

D = Department P = Pick up

Remarks

Voucher

Prepared by: _____ Extention: _____
 Individual authorizing payment: _____ Date: _____

Consultant Approval and Payment Process

Does not apply to honoraria or grant funded research consultation that is \$5,000 or less

