UNIVERSITY OF MICHIGAN

Payment to Non-employee for Services



This form should be used to request payment for services performed by individuals who are considered independent contractors.

Last Name Gailes First Roderick Middle _____

Is this individual a U.S. citizen, permanent resident, or resident alien? (•) Yes ( ) No

If Yes: Vendor # 0000170326 U.S. Social Security # (if vendor # not known) 375-90-4562

If No: UMID # (if known for non-resident alien) _____

Attach an Alien Certificate plus Form 8233 (if appropriate)

Current mailing/home address:

Number and Street 746 St. Nicholas Ave. #72

City New York State NY Zip 10031 Country USA

Were services performed outside of the U.S.? ( ) Yes (•) No

Department Requesting Payment Spectrum Center

Amount: $ 4,000.00 Will multiple payments be made? ( ) Yes (•) No If yes, contact Procurement Services.

Shortcode: 418246

Fund	Department	Program	Project/Grant	Class	Account	CAT Code
						PPLPY

Date(s) of Service: From: 02/20/11 To: 02/20/11

Description of Services: Rod Gailes will be running a social justice workshop and screening his film, Camouflage as part of the Spectrum Center's 40th Anniversary Film Series.

Special Instructions:

Prepared by: Ariana Bostian-Kentes Uniqname abostian Phone 763-4186 Date 01/28/11

I certify that the terms, restrictions and qualifications set forth in this form's administration policy are met and that the payments are in compliance with all conditions imposed by the funding source.

Jacqueline D. Simpson _____

Chair/Department Head (name typed) Signature

Laura Blake Jones _____

Dean/Director or Designated Rep (name typed) Signature

ROUTING INSTRUCTIONS and ATTACHMENTS:

- If this individual is a U.S. citizen/permanent resident/resident alien, create an ePro requisition and send this form plus Form W9 (for initial payment only) to PeoplePay Procurement Services, 7071 Wolverine Tower, 1282. **Attach PeoplePay cover sheet and a Req/PO Status Report.**
- If this individual is a non-resident alien, send this form plus the PeoplePay cover sheet and Alien Certificate and Form 8233 (if appropriate) to Payroll Office, G395 Wolverine Tower, 1279. **DO NOT CREATE an ePro requisition or request a vendor #.**

FOR DATA ENTRY USE ONLY

Payroll: Empl Rcd # _____ Earnings Code: NRA or NRO Date entered: _____ Initials: _____ Paydate: _____

Federal _____ Michigan _____ FICA _____ Procurement $5,000 Threshold Review: Initials: _____

Instructions for Completing the
Payment to Non-employee for Services Form

Standard Practice Guide(s) for reference:

- SPG 201.65-1 – Conflicts of Interest and Conflicts of Commitment (http://spg.umich.edu/pdf/201.65-1.pdf)
- SPG 507.1– General Policies and Procedures (http://spg.umich.edu/pdf/507.01.pdf)

Related Forms:

- Form W-9
- Req/PO Status Report

Guideline(s) for using this form:

- This form should not used for current U of M faculty or staff.
- This form should not be used to pay travel grants to UofM students, guest students and visiting scholars. Contact the Office of Financial Aid (via email sfps@umich.edu) for payment processing instructions.
- This form must have been generated using PeoplePay.

Definition of Fields:

- Name — use legal name, not preferred name
- Is this individual a U.S. citizen, permanent resident or resident alien? — If the individual is not a U.S. citizen, he/she may be a resident of a country that has a Tax Treaty with the U.S. and is then eligible to submit a Form 8233 to avoid U.S. taxes. Use this link to review the countries that have tax treaties for independent contractors: http://www.finops.umich.edu/system/files/indepen.pdf.
- Vendor # — 10-digit unique identifier in the Procurement database. To obtain a vendor #, complete the "Supplier Request Form" and fax the completed form (along with Form W-9) to Vendor Maintenance at secure fax# 734-615-5704 or mail to the Procurement Services Office, 7071 Wolverine Tower, 3003 S. State Street, Ann Arbor, MI 48109. You can verify whether an individual has a Form W-9 already in the data base by checking the "Persistence" field which is located on the vendor record in the "Identifying Information" page in Vendor Maintenance. If the "Persistence" field has a value of "permanent", then a Form W-9 has already been submitted.

NOTE: Do not email the completed form because it contains sensitive data, including the individual's Social Security #

- U.S. Social Security # — Enter the Social Security # if you do not know the Vendor # or if a Vendor # does not exist.
- UMID # — commonly referred to as emplid #. If UMID # is known, include this information for payments made to non-resident aliens.
- Address — used to mail check for payment to the individual and eventually the Form 1042S or Form 1099-MISC.
- Amount – Include only the amount of payment for services. Travel expenses should be reimbursed using the Travel Expense Report.
- Will multiple payments be made? — If multiple payments will be made to the individual during the time period that services are provided, it may be appropriate to create a contract in the Procurement system. If "yes" is chosen for this question, contact a Procurement Services representative at 764-8212 for additional information before processing this form.

- Shortcode — If the form will be sent to the Payroll Office, please enter the appropriate 6-digit shortcode. If the form will be sent to Procurement Services, you may either enter a shortcode or a chartfield combination that does not have an existing shortcode. You do not have to enter both the shortcode and the chartfield combination.
- Account – Choose the 6-digit GL Account Value from these options when creating the ePro requisition:
  - 613300 — Consulting
  - 616450 — Services of Others (non-consulting)
- Special Instructions: — Special payment instructions should be entered in this field.

  To request specific content in the Voucher Line Description in the Procurement System, begin the text in the field with: VOUCHER LINE DESCRIPTION and continue with a maximum of 230 characters for the description

  The "Special Instructions" field can also be used to request a check for pick-up. Checks are available for pick-up at the University Payroll Office (G395 Wolverine Tower) after 3:00 P.M. on the business day after the "Paydate" in the Procurement System.
- Signatures — NOTE: Procurement Services only requires one approval signature although departmental procedures may require 2 or more signatures for approval. The level of signature authority is determined by each department.

Attachments and Routing:

- **Always** attach the cover sheet from PeoplePay to provide documentation of the non-employee status.
- An ePro requisition is necessary when this form is routed to PeoplePay Procurement Services. Attach a copy of the Req/PO Status Report. When creating an ePro Requisition, use PPLPY for the category code and Phone for Dispatch Method. Note: ePro requisitions $5,000 and greater require review and approval by Procurement Services before the PO is created and the payment issued.
- If the individual is a U.S. citizen, permanent resident, or resident alien, then for the initial payment only, attach a Form W-9 that has been completed by the individual. The form can be found at http://www.procurement.umich.edu/files/formsfiles/vm_substitute_w9.pdf.
- If the individual is a non-resident alien, attach an Alien Certificate that has been completed by the individual. If the individual is a resident of a country that has a tax treaty with the U.S. and the individual has a Social Security Number, attach a Form 8233. Both forms can be found on the Payroll web site (http://www.finops.umich.edu/payroll/forms#t73).
- It may be necessary to route this form within your unit or campus differently than the routing instructions on the bottom of the form. For instance, on the Flint campus, this form should be sent to the Flint Human Resources Office, 213 University Pavilion, 1950, rather than Payroll, and to Flint Purchasing Department, 213 Harding Mott University Center, 1950, rather than PeoplePay Procurement Services.

Tax Withholding and Reporting Information:

- If services were performed by a U.S. citizen, permanent resident, or resident alien, then the payment will be generated in the Procurement system. No taxes will be withheld. The payment(s) will be reported on a Form 1099 MISC at calendar year-end if the total of all payments for the individual during the calendar year exceeds $600.00.
- If services were performed by a non-resident alien, the payment will be generated in the payroll system. If services were performed in the U.S., appropriate taxes will be withheld and the payment/taxes will be reported on a Form 1042S at calendar year-end.