

Payments to Individuals (Reimbursements, Refunds, Stipends, Awards and Honorariums)

Reimbursements

- Proof of payment - REQUIRED (original receipts/credit card statement/cancelled checks, etc). Please mark out bank account number or credit card numbers before scanning in Quali.
- Discrepancies? If receipts/AFE amt requested do not match, please verify which amount is correct
- Official Function – 6649- attach official function sheet in Quali
 - Must have Who/ What/ When/ Where/ How University Benefited
- Alcohol must use 6650 subcode with appropriate accounts Gift Funds (643000-649999) or Auxiliary Funds (260200-279999)
- Tip Limit - reimbursement will be short paid any amount over 20% allowable tips- if we are not reimbursing for alcohol then we can only tip 20% of the food amount only
- NO cash gifts allowed-Gift Certificates are only allowed for participation disbursements
- Insurance - Must have Risk Manager's approval prior to payment (AP will forward)
All Employee Reimbursements are EFT (Electronic Fund Transfers) to the same bank account payroll checks are deposited into. Employees will receive emails notifying them of the transaction. Employee reimbursements cannot exceed \$1000.

Refunds

- What refund is for – give details
- **Other Payments to Individuals**
- Service payment
 - Completed W9 - REQUIRED! Please do not scan in Quali send W-9 directly to A/P
 - Permanent Address - REQUIRED!
 - Need invoice
 - Service payment to employees (during current tax year) - may need to through
- Payroll – Send to A/P to determine
 - Service payments to non-employees - go through AP as PO/DVs.
- Purchasing Goods - payment to individuals - include billing/invoice
- Honorarium - invoice or flyer/memo documenting event (if invoice is not available)
- Non US Citizen - EACH payment to a possible foreign individual will need to go through Matt Wills. Create PO/DV as normal, forward to AP and we will forward to Matt.

Advances

- Large check made out to one individual who will then disburse the funds to several individuals (studies, participation events, etc). Unless you mark special handling payment will be made via direct deposit.
- Participation Disbursement" (or similar form) sheet filled out and submitted to AP after disbursement of funds - REQUIRED!!

Awards

- Gifts of personal nature NOT allowed.
- Cash/Gift Certificates NOT allowed.
- **All Awards REQUIRE a Formal Process:**
 - Formal Process: Written statement documenting purpose of award, criteria for eligibility, selection process and must have a formal presentation ceremony.
- **Employee Awards** - sub code 6659 (\$100+ gift - taxable by IRS)
 - *Token Award* - Non Cash (<\$100)mementoes (plaques, trophies, etc)
 - *Material Award* - Non Cash >\$100, cash or cash equivalent - Supplemental
 - Pay Form must be sent to Payroll REQUIRED!!
 - *Cash Material Award* - Payroll pays (need Supplemental Pay Form sent to Payroll)
 - *Non-Cash Material Award* - AP (need Supplemental Pay Form sent to Payroll)
 - *Retirement Award* - tangible(NOT cash/gift cert), valued at \$400 or less.

Non-Employee Awards - Sub Code 6660 (\$600+ gift - taxable by IRS)

- Social Security Number and permanent address - REQUIRED!!
- NEVER cash/gift certificate

- Limited to plaques, trophies, similar mementoes (unless "64" funds are used)

Stipends

- Completed W9 and Permanent Address - REQUIRED!!
- If individual was a CSU employee during current tax year - may need to go through Payroll - send to AP to determine
- If individual was Not CSU employee - AP will enter payment
- Submit details of stipend - what the stipend payment is covering (living expenses, services, etc). REQUIRED!!
- Completed stipend form required (see Forms link on AP home)
- If person is CSU student stipend payment needs to be on a DPSA