

I. Payments to Individuals—Should the Payment Be Made through Payroll or Accounts Payable?

#	Purpose of Payment	Pay Through Payroll?	Pay Through Accounts Payable?
1	Awards to RIT student employees, faculty and/or staff, ex-employees and retirees. (Note: if the award is a scholarship, process through Financial Aid.)	Yes. Complete an Additional Payment Form and forward to Payroll for processing. See page 10 to select the correct object code.	No. Process through Payroll.
2	Awards to non-employees	No. Process through Accounts Payable.	Yes. Complete an Invoice Payment Form and send to Accounts Payable for processing. Please provide an address and social security number for the recipient. If the award is \geq \$600, the individual will receive a Form 1099 (or if the combined payments to individual in a calendar year \geq \$600).
3	Honorariums to RIT student employees, faculty and/or staff, ex-employees and retirees.	Yes. Complete and Additional Payment Form and forward to Payroll for processing. See page 10 to select the correct object code.	No. Process through Payroll.
4	Honorariums to non-employees	No. Process through Accounts Payable.	Yes. Complete an Invoice Payment Form and send to Accounts Payable for processing. Provide an address and social security number for the recipient. If the award is \geq \$600, the individual will receive a 1099 form (or if the combined payments to individual in a calendar year \geq \$600).
6	Payments for Services to RIT student employees, faculty and/or staff, ex-employees and retirees.	Yes. Payments made to employees for services, including consulting, outside of the normal scope of his/her work are processed through payroll. Complete and Additional Payment Form and forward to Payroll for processing.	No. Process through Payroll.

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7	Payments for Services to non-employees.	If the individual does not qualify as an independent contractor (see definition on page 2), he/she must be paid through Payroll. Complete an EAF and forward to Human Resources for processing. If the individual is a student, complete a Student Employment Hire Form and forward to SEO for processing.	If the individual is an independent contractor (see attached definition), complete an Independent Consultant Contract, attach to an Invoice Payment Form and send to Accounts Payable for processing. If the contract amount is \geq \$5,000, complete an Independent Consultant Contract and a purchasing requisition and send to Purchasing for processing. When the invoice is received from the individual, send to Accounts Payable for processing (be sure to indicate the purchase order number on the invoice). Do not complete an Invoice Payment Form.
8	Prizes	See Awards	See Awards
9	Reimbursements to RIT student employees, faculty and/or staff, ex-employees and retirees.	No. Process through Accounts Payable.	Complete an Invoice Payment Form or a Travel Expense Report and submit to Accounts Payable with original receipts. Payments for reimbursements are not taxable as long as the expenditure is business related and there are original receipts to support all expenses.
10	Reimbursements to non-employees.	No. Process through Accounts Payable.	Complete an Invoice Payment Form and forward to AP for processing. If the reimbursement is to an independent contractor, the amount will be added to the individual's Form 1099.
11	Scholarships	No. Process through Financial Aid.	No. Process through Financial Aid.
12	Services provided by temporary employment agencies —Plaza Personnel	No. Process through Accounts Payable.	Accounting processes payments to Plaza Personnel for temporary employees. Do not pay Plaza directly. The information that you receive is a summary of monthly charges, not an invoice. When you contact Plaza, you will be asked to provide a 24-digit account number. Use object code 75150.

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13	Services provided by other temporary employment agencies	No. Process through Accounts Payable.	Complete an Invoice Payment Form and forward to Accounts Payable along with the invoice from the temporary agency. Use object code 75150.