MANAGERIAL ACCOUNTING
PERSONAL PAYMENTS TRAINING

HR: Working At Purdue
AGENDA

I. Key Terms, Definition, Regulations
II. Glacier Tax Accounting Tool
III. Invoice Process
IV. Payment Process

*To access documents referenced click underlined Titles (hyperlinks)*
What is considered a personal payment?
- Consulting Payments, Honorariums, Participant Studies, Human Subject Payments, Travel Reimbursements, Employee Reimbursements, etc.

What are the required forms?
- Payee Certification Forms (PC) Forms are required for non-employees for each payment.

What is the process?
- Payments are made through the ZV60 process.
Individual versus Business Tax Codes

- The Tax Department reviews and tax codes payments to **individuals and partnerships**.

- **Corporate entities** are normally handled through **Accounts Payable**
  - **Contact: Accounts Payable** for more information

- An **LLC is a Limited Liability Company**. A company with such a designation could file its tax return as a sole proprietor, partnership or corporation.

- **Form W-9**—Request for Taxpayer Identification Number and Certification—A commonly used IRS form for business and work done as an independent contractor. A client may request a completed W-9 so they can accurately prepare the 1099-MISC form and report the payments they made to the entity at the end of the year.

- **Substitute W-9**: Utilized for non-employees
**Personal Payments: Key Terms & Definitions**

**W-9 Entity Assessment**

- If the Substitute W-9 indicates **an Individual/Sole Proprietor** is being paid, then a Payee Certification Form required.
  - A person may use their Social Security Number or their Employer Identification Number (EIN).

- If a W-9 indicates a business is a **Partnership**, a Payee Certification Form would **not** be needed.

- If a W-9 indicates an entity is a **Corporation** (S or C), a Payee Certification is not required.

- If a W-9 indicates an entity is a **LLC**, the Payee must indicate the code (C, P or S) in Section 3 of the form.

- Forms must be signed and dated. Ensure vendor used the most recent form.

<table>
<thead>
<tr>
<th>Entity Status</th>
<th>Payee Certification Form Required?</th>
<th>Tax Identification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual/Sole Proprietor</td>
<td>Yes</td>
<td>Social Security or EIN (Employee Identification #)</td>
</tr>
<tr>
<td>Partnership</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Corporation (S or C)</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>
Personal Payments: Substitute W-9

**Taxpayer Information**

Name (Must match IRS records & the Taxpayer Identification Number)

Address (if different from above or Doing Business As (DBA))

City, State, and Zip

Taxpayer Identification Number (TIN)

Business Type (Check One)

- Individual/Sole Proprietor or single-member LLC
- S Corporation
- Partnership
- Limited Liability Company (LLC)
- Other

If LLC, Enter Tax Classification: (C = C Corp, S = S Corp, P = Partnership)

Exempt payee code (if any)

- US Citizen
- Permanent Resident

Exemption from FACTA reporting code (if any)

- Non-Resident Alien or Foreign Entity

If yes, enter Visa Type:

- [ ] Must complete and attach Glacier file (www.online-tax.net)

Are you a student?

- Yes
- No

If yes, enter institution

Are you a current or former employee of Purdue?

- Yes
- No

If yes, enter dates:

Do you have immediate relatives who are employed at Purdue?

- Yes
- No

List name(s) and department(s):

Direct Deposit for U.S. bank accounts ONLY

- I request a paper check

Bank Name

Bank Phone

Routing #

Account #

Previous Bank Information Required for Bank Changes

- Prior Bank Name
- Prior Routing #
- Prior Account #

Signature:

Date:

Printed Name:

I certify that the information provided is correct and that I am an authorized signer on designated of the account provided for direct deposit transactions, and am entitled to provide this authorization. I hereby authorize Purdue University to initiate credit entries, and debit entries in the event of overpayment, to the account and financial institution listed above. This authorization will remain in effect until revoked by the vendor in writing to the Purdue University Vendor Data Team.

You must notify us immediately if you have instructed your bank to transfer Purdue’s electronic payments to an account outside the United States. We will then need to collect additional information from you so that our bank can satisfy its regulatory obligations. Purdue cannot be responsible for any resulting delays.

Under penalties of perjury, I certify that: (1) The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and (2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and (3) I am a U.S. citizen, other U.S. person or international person as I have declared in Citizenship above in this form; and (4) the FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certifications for W-9 Information Certification

- Identity of person for whom the form is being used (if any)
- Relationship of person for whom the form is being used (if any)
- Certification that the person for whom the form is being used is not subject to backup withholding

HR: Consultant & Personal Payments Resources
# Request for Taxpayer Identification Number and Certification

## Part I: Taxpayer Identification Number (TIN)

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>EIN (for businesses)</td>
<td>4. EIN (for individuals)</td>
</tr>
<tr>
<td>Social security number (SSN)</td>
<td>5. Social security number (SSN)</td>
</tr>
<tr>
<td>Other number (e.g., state ID)</td>
<td>6. Other number (e.g., state ID)</td>
</tr>
</tbody>
</table>

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

## Part II: Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am seeking a number for a business to be issued to me), and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am not a U.S. citizen or other U.S. person (defined below).

Certification instructions: You must cross out items 2 or 3 above if you have been notified by the IRS that you are currently subject to backup withholding. If you are subject to backup withholding, you must report the TIN and the name(s) on the account holder to your payer. If reasonable steps have been taken to prevent receipt of inconsistent information, you are not required to report the TIN. See the instructions on page 4.

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain the correct taxpayer identification number (TIN) for each person reported, for example, income paid to you, real estate transactions, interest paid, acquisitions or dispositions of stock, property, or contributions to or distributions from an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien) and the person requesting the TIN is expected and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are seeking a number for a number to be issued to you),
2. Certify that you are subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt entity, and (a) you are also certifying that you are a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to withholding tax on foreign payment shares, of effectively connected income.

Note: It’s easier to avoid a form other than Form W-9 to request your TIN. You must use the requester’s form if it is substantially similar to this Form W-9.

### Definitions of U.S. Person

- For federal tax purposes, you are considered a U.S. person if you are any individual who is a U.S. citizen or resident alien. For U.S. tax purposes, you are any partnership, corporation, or association that is considered a U.S. person if you are a U.S. person and the person requesting the TIN is expected to use the TIN for reporting purposes.

### Special rules for partnerships

- When you are an entity, you are considered a U.S. person if you are a partnership, corporation, or association that is considered a U.S. person if you are a U.S. person and the person requesting the TIN is expected to use the TIN for reporting purposes.

### Additional notes

- The IRS provides additional guidance and forms for various situations, including scenarios involving partnerships, foreign persons, and foreign entities.
Glacier

International Compliance

All international individuals must complete Glacier, regardless of payment type. All international payments have to be reviewed by the Tax group. It is not required for US citizens or lawful Permanent Residents.
Glacier Tax Compliance System

- Glacier is a web-based international tax compliance system.
- System determines the correct tax withholding for international payees, and for making all tax treaty determinations.
- Payee enters his/her information in an online format that has logic to determine international tax decisions.
- The Nonresident Tax Administrator reviews all submissions for completeness.
- All international employees must have a Glacier account.
- Glacier is needed if the person/entity has come to the US. Glacier is NOT needed for persons not coming to the US.
  - Exceptions are Royalty Income and Licensing rights to use software.
Glacier Software: Nonresident Alien Payments

- **Access to Glacier Software**
  - Payroll or employment center staff personnel create an account.
  - Glacier ADMIN is established by the NRA Tax Administrator.
  - Email link is sent to the international individual via email by a Glacier administrator.

- **The Glacier Packet**
  - Fill out accurately indicating the type of payment being received (scholarship, award, etc.) and all the appropriate documents need to be signed.
  - Each payment request must have a signed and dated Glacier Summary attached and all of the required documents as listed on the Summary (lower right corner).
  - International individuals should update their information in Glacier to reflect changes in their personal situation.
Invoices

Reimbursement Classification Types
Each living allowance payment needs to include a Payee Certification Form and Offer letter.

If the individual receiving the living allowance is an international individual, then a Glacier packet needs to be completed as well.

A ZV60 may be submitted for each payment or a recurring payment may be established through Accounts Payable.
Personal Payments: Moving Allowances/Reimbursements

HR: Business@Purdue - Moving Allowances

- A moving **allowance** is a lump sum of money an individual receives to help defray the expense of relocating.

- A moving **reimbursement** is when an individual submits receipts and receives payment for relocation expenses incurred.

- Due to the enactment of the Tax Cuts and Job Act of 2017 (TCJA), all payments made to an employee for moving costs (both moving allowance and expense reimbursements) are considered taxable income to the employee.
  - These payments are subject to both income and FICA (Social Security and Medicare) taxes.

Purdue University
Personal Payments: Moving Allowances/Reimbursements

HR: Business at Purdue - Moving Allowances

• A Withholding Calculator
  • Used to determine the net amount an individual will receive for their moving allowance/reimbursement.

• Allowances: Future Employees with an accepted a job offer:
  • If More than 30 days before their hire date they are paid through the ZV60 process.
    • An offer letter must be attached.
  • If Less than 30 days before the employee’s hire date: The allowance is paid through Payroll.
    • Note: Moving allowances for current employees are paid through Payroll as well.

• Moving Reimbursements (future & current employees) are paid through Payroll via Ad Pay.
  • An offer letter must be attached.
  • Receipts are not submitted to Payroll but are retained by the department.
# Personal Payments: Moving Allowances/Reimbursements

**HR: Business at Purdue - Moving Allowances**

<table>
<thead>
<tr>
<th>EMPLOYEE TYPE</th>
<th>HIRE DATE</th>
<th>ALLOWANCE</th>
<th>REIMBURSEMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUTURE</td>
<td>30 Days or Greater</td>
<td>ZV60 Process</td>
<td><em>Offer Letter Required</em></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>30 Days or Less</td>
<td>Paid Through Payroll</td>
<td></td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td>Paid Through Payroll</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FUTURE</td>
<td></td>
<td>Payroll via AD PAY</td>
<td><em>Offer Letter Required</em></td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td>Payroll via AD PAY</td>
<td><em>Offer Letter Required</em></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>*Receipts retained by</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>department not submitted</td>
</tr>
</tbody>
</table>
Scholarships for currently enrolled students are processed through the Division of Financial Aid.

Scholarships to individuals not currently enrolled would have to be paid via the ZV60 process and Glacier documentation, for international recipients, would have to be attached.
Personal Payments: Prizes & Awards

- **Employees**: Non-job related prizes/awards are to be paid via the ZV60 process.
  - A Payee Certification Form should be attached. If an international individual is being paid, Glacier documentation would be necessary as well.

- **Non-Employees** who are U.S. citizens, Resident Aliens or Permanent Residents:
  - Payment made via the ZV60 Process **and** a Payee Certification Form would be required.

- **Non-Employee International Individuals** prize/awards:
  - Payments are made via the ZV60 process **AND** Glacier documentation would have to be attached.
Personal Payments: Prizes & Awards

- **West Lafayette Campus Students:**
  - All awards/prizes are processed through the Division of Financial Aid.

- **Regional Campus Students:**
  - All awards/prizes go through the ZV60 process.

- **The Tax Department will determine the tax coding.**
Personal Payments: Employee Reimbursements

- **Employee Expense Reimbursements** do not require a Payee Certification Form, but do require **original receipts**.
- If an original receipt is not possible, a **Certification for a Missing Receipt** should be completed.
- A Purdue **Business Purpose** needs to be clearly stated that explains the reason for the expenditure.
  - A reimbursement would be taxable if a business purpose is not clearly indicated.
- If **Business Travel** expenses are being reimbursed, **Concur** should be utilized.

PURDUE UNIVERSITY
Travel, Supplies, Etc

- If a non-employee is being reimbursed, original receipts (if possible) should be submitted.
  - A Payee Certification Form will have to be attached and a clear explanation of the business purpose for this expense should be provided.
- If the non-employee is an international, a Payee Certification Form would have to be provided along with the appropriate Glacier documentation.
  - Original receipts should be provided when possible.
Payments
Behavioral Control

- Behavioral control refers to facts that show whether there is a right to direct or control how the worker does the work.

Financial Control

- Financial control refers to facts that show whether or not the business has the right to control the economic aspects of the worker’s job.

Type of Relationship

- Type of relationship refers to facts that show how the worker and business perceive their relationship to each other.

Revenue Ruling 87-41 Factors
(IRS Pub. 15-A, Employer’s Supplemental Tax Guide)
Checklist for Determining Worker Classification

Although it is necessary to consider all the facts and circumstances of a work arrangement, the IRS generally accords more weight to the factors in the first four questions of this checklist. If the answers to questions 1 through 4 are “Yes,” the IRS has created a strong presumption that the individual is an employee. If the answers to questions 1 through 4 are “No,” it may be appropriate to pay the individual as an independent contractor.

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Is the person integrated into Purdue’s staff?</td>
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<tr>
<td>2. Does Purdue provide instructions as to</td>
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<tr>
<td>a. where the work is performed?</td>
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<td></td>
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</tr>
<tr>
<td>b. what hours will be worked?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. how the work is performed?</td>
<td></td>
<td></td>
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<tr>
<td>3. Does Purdue provide the workstation for the person and most or all of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>the tools, materials and supplies needed to perform the work?</td>
<td></td>
<td></td>
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<tr>
<td>4. Does Purdue control (or have the right to control) not only the result</td>
<td></td>
<td></td>
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<tr>
<td>of the work but also the method of work?</td>
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<tr>
<td>5. Is the individual paid a set salary or wage for a workday, rather than</td>
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<tr>
<td>a per-job or per-hour-of-work basis?</td>
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<td>6. Can Purdue discharge the person without legal liability or risk of a</td>
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<tr>
<td>breach-of-contract suit?</td>
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<tr>
<td>7. Does Purdue provide:</td>
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<tr>
<td>a. training for the person?</td>
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</tr>
<tr>
<td>b. other persons to assist the service provider in performing the work</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>8. Is the working relationship continuing, even if it is irregular or</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>infrequent?</td>
<td></td>
<td></td>
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<tr>
<td>9. Does Purdue assume all risk of monetary loss on the project (no chance</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>that service provider will lose money)?</td>
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<tr>
<td>10. Is the person performing the type of work only for Purdue (not for</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>any other clients)?</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>11. Does the person currently work for Purdue as an employee?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Does Purdue expect to hire the person as an employee immediately</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>following the termination of his or her services as an independent</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>contractor?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. During the 12 months prior to starting the service, was the person on</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>the Purdue Payroll (regular or temporary)?</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A “Yes” answer to any of the above questions suggests employee status. A “No” answer suggests independent contractor status. Please note that worker classification problems (and related tax liabilities) are primarily due to inappropriate independent contractor classifications. If the answers to questions 1 through 4 are mixed, the remaining answers should strongly support independent contractor status to make payment as an independent contractor through Accounts Payable. When in doubt, the safe approach is to classify the worker as an employee and make payments through Payroll.

The tax laws on worker classification apply regardless of funding source or procurement method. If you have any questions or would like assistance in making classification decisions, please contact the Tax Group.
Personal Payments: Prospective Employee Reimbursements

- Prospective Employees visiting campus to interview for a position may be reimbursed for some of the trip's associated expenses.

- Prior approval to reimburse these expenses is obtained by processing a Form 17C, Request for Approval for Reimbursement of Expenses for Prospective Employee Interview Trips.

- A SSN is needed if the spouse or other dependent accompanies the prospective employee. Any payments made to reimburse the expenses for the spouse or dependent are taxable.
Personal Payments: Wire Transfers-EFTs

Office of Treasury Operations: ACH/WirePayments

- A wire transfer is used to transfer money from one person or entity to another, domestically or internationally.
- The Office of Treasury Operations has provided resources to support accurate and timely transfers.
- **Wire transfers** to individuals are made via the **ZV60 process**.
  - A Wire Transfer Request Form, a Payee Certification Form and supporting documentation need to be attached with each payment request.
- Additionally, a "W" **must be keyed as payment method on ZV60.**
Domestic EFT

- Electronic Funds Transfers (EFTs) are for direct deposits within the United States.
- The EFT Authorization Agreement must be filled out and signed by the payee.
International Payments

- For international payments to individuals, a Wire Transfer Request Form, a Payee Certification Form and supporting documentation need to be attached with each payment request.
- Additionally, if the work was performed in the U.S., the appropriate Glacier documentation would also have to be attached.
- Treasury will make the necessary currency conversions on an international wire transfer.
- All international payments must be made via wire transfers.
### Wire Transfer Request

**Beneficiary** must complete sections 1, 2, 4.a. unless payment information can be validated by:
- An invoice or other document from the beneficiary with all required Beneficiary and Bank information attached (see sections 1 and 2 for details required). Check box to the right, fill in Beneficiary Name in section 1, and then complete sections 3 and 4.b.
- A confirmation of a previous payment by wire to this beneficiary in the last 18 months attached. Check box to the right, fill in Beneficiary Name in section 1, and then complete sections 3 and 4.b.

#### 1. Beneficiary and Bank Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beneficiary Name</td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>Email</td>
<td></td>
</tr>
<tr>
<td>Bank Account Name</td>
<td></td>
</tr>
<tr>
<td>Bank Country</td>
<td></td>
</tr>
<tr>
<td>Account Number/IBAN</td>
<td></td>
</tr>
<tr>
<td>SWIFT/BIC/ABA</td>
<td></td>
</tr>
<tr>
<td>Bank Address</td>
<td></td>
</tr>
</tbody>
</table>

#### 2. Intermediary Bank Information (if applicable)

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Name</td>
<td></td>
</tr>
<tr>
<td>Bank Country</td>
<td></td>
</tr>
<tr>
<td>Account Number/IBAN</td>
<td></td>
</tr>
<tr>
<td>SWIFT/BIC/ABA</td>
<td></td>
</tr>
</tbody>
</table>

#### 3. Transaction Details

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Currency to be sent</td>
<td></td>
</tr>
<tr>
<td>Amount</td>
<td></td>
</tr>
<tr>
<td>Invoice #</td>
<td></td>
</tr>
<tr>
<td>Memo</td>
<td></td>
</tr>
</tbody>
</table>

#### 4. Authorization

**a. Beneficiary Only**
- I certify that the information above is correct, that I am an authorized signer or designee of the account listed above, and that I am authorized to provide this information.
- I hereby request Purdue University to transfer funds to the account and financial institution above.

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Email</td>
<td></td>
</tr>
<tr>
<td>Phone</td>
<td></td>
</tr>
<tr>
<td>Signature</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td></td>
</tr>
</tbody>
</table>

**b. Purdue Only**
- By attaching this form to a 2V60 I certify the following:
  - The information provided to make this payment has been appropriately verified with the beneficiary.
  - I understand that the Office of Treasury Operations cannot control the date funds are available to the beneficiary.

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Department</td>
<td></td>
</tr>
<tr>
<td>Email</td>
<td></td>
</tr>
<tr>
<td>Phone</td>
<td></td>
</tr>
</tbody>
</table>
Personal Payments: Cash Advances

Cash Advances

- Cash advances are primarily utilized to provide cash funds for distribution to individuals participating in University approved research projects or to provide funds to pay other project related expenses.
  - The cash advance is obtained through the ZV60 process.
  - An IRB number is required before the advance may be processed.
  - Once the project is concluded, complete a Cash Advance Reconciliation Form. This form should be sent to the Tax Department.

- If the funds distributed as cash advance(s) were not utilized, and not returned to the University, the unaccounted for amount would become taxable income to the individual to whom the funds were advanced.
Personal Payments Grid

Personal Payment Documentation Grid

- Summarizes the documentation needed for each type of personal payment.
- Provides details for Payee Type; Tax Status; Required Documentation
- Organized by Individual Grids for each unique type
  - Statement of Work
  - Services
  - Allowances
  - Reimbursements
  - Prizes/Awards
  - Scholarships
Personal Payments: Contacts

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