

MANAGERIAL ACCOUNTING PERSONAL PAYMENTS TRAINING

HR: Working At Purdue

Managerial Accounting: Personal Payment Training

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)*

Personal Payments: Overview

Executive Offices Business Operations Center

- **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.



Personal Payments: Key Terms & Definitions

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.

Entity Status	Payee Certification Form Required?	Tax Identification
Individual/Sole Proprietor	Yes	Social Security or EIN (Employee Identification #)
Partnership	No	
Corporation (S or C)	No	

Personal Payments: Substitute W-9

HR: Consultant & Personal Payments Resources



Taxpayer Information	
Name (Must match IRS records & the Taxpayer Identification Number)	Area code and phone number
<input type="text"/>	<input type="text"/>
Business Name (If different from above or Doing Business As (DBA))	Fax Number
<input type="text"/>	<input type="text"/>
Address (Number, street, and apt or suite number)	Email Address (required for ACH)
<input type="text"/>	<input type="text"/>
City, State, and Zip	Country
<input type="text"/>	<input type="text"/>
Taxpayer Identification Number (TIN)	
For individuals, this is your Social Security number (SSN). Resident Aliens: See page 2 of the IRS Form W-9. Other Entities: Enter your Employer Identification Number (EIN) if you do not have a number, see "How to get a TIN" on Pg. 2 of the IRS Form W-9.	
Enter your US TIN (if available) in the box <input type="text"/>	
Business Type (Check One)	
<input type="checkbox"/> Individual / Sole Proprietor or single-member LLC	<input type="checkbox"/> S Corporation <input type="checkbox"/> Other
<input type="checkbox"/> Partnership	<input type="checkbox"/> C Corporation
<input type="checkbox"/> Limited Liability Company (LLC)	<input type="checkbox"/> Trust/Estate
If LLC, Enter Tax Classification: (C = C Corp, S = S Corp, P = Partnership)	
Note: For a single-member LLC that is disregarded, do not check LLC; check the appropriate box above for the tax classification of the single-member.	
Exemptions (apply only to certain entities, not individuals):	Citizenship (check one box)
Exempt payee code (if any) <input type="text"/>	<input type="checkbox"/> US Citizen
Exemption from FACTA reporting code (if any) <input type="text"/>	<input type="checkbox"/> Permanent Resident
Applies to accounts maintained outside the U.S.	<input type="checkbox"/> Non-Resident Alien or Foreign Entity
	If yes, enter Visa Type: <input type="text"/>
	Must complete and attach Glacier file (www.online-tax.net)
Purdue University-related Disclosures	
Are you a student? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, enter institution: <input type="text"/>
Are you a current or former employee of Purdue? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, enter dates: <input type="text"/>
If yes, Do you have an approved Reportable Outside Activity Form? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Do you have immediate relatives who are employed at Purdue? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, List name(s) and department: <input type="text"/>	
Payment Method	
<input type="checkbox"/> Direct Deposit for U.S. bank accounts ONLY	<input type="checkbox"/> I request a paper check <input type="checkbox"/> Checking <input type="checkbox"/> Savings
Bank Name <input type="text"/>	Bank Phone <input type="text"/>
Routing # <input type="text"/>	Account # <input type="text"/>
Previous Bank Information Required for Bank Changes	Prior Bank Name <input type="text"/>
Prior Routing <input type="text"/>	Prior Account # <input type="text"/>
Payment Method and W-9 Information Certification	
I certify that the information provided is correct and that I am an authorized signer on designate 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. Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN.	
Signature: <input type="text"/>	Date: <input type="text"/>
Printed Name: <input type="text"/>	

Personal Payments: Standard W-9

IRS.Gov W-9



Form W-9 (Rev. December 2011) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give Form to the requester. Do not send to the IRS.
Name (as shown on your income tax return)		
Business name/disregarded entity name, if different from above		
Print or type See Specific Instructions on page 2.	Check appropriate box for federal tax classification:	
	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<input type="checkbox"/> Other (see instructions) ▶	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		
Part I Taxpayer Identification Number (TIN)		
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.		
		Social security number [][] - [][] - [][][][]
		Employer identification number [][] - [][][][][][]
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 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 or other U.S. person (defined below).		
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.		
Sign Here	Signature of U.S. person ▶	Date ▶
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 your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.		
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:		
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),		
2. Certify that you are not subject to backup withholding, or		
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.		
		Note. If a requester gives you 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.
		Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:
		<ul style="list-style-type: none"> • An individual who is a U.S. citizen or U.S. resident alien, • A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, • An estate (other than a foreign estate), or • A domestic trust (as defined in Regulations section 301.7701-7).
		Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.
Cat. No. 10231X		Form W-9 (Rev. 12-2011)

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 Software: Overview

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

Personal Payments: Living Allowances

- 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.

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

EMPLOYEE TYPE	HIRE DATE	ALLOWANCE	REIMBURSEMENT
FUTURE	30 Days or Greater	ZV60 Process <i>Offer Letter Required</i>	
	30 Days or Less	Paid Through Payroll	
CURRENT		Paid Through Payroll	
FUTURE			Payroll via AD PAY <i>Offer Letter Required</i>
CURRENT			Payroll via AD PAY <i>Offer Letter Required</i>
			*Receipts retained by department not submitted



Personal Payments: Scholarships

- 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.



Personal Payments: Employee Reimbursements

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

Personal Payments: Independent Contractor vs Employee

IRS: Understanding Employee vs Contractor Designation

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.

Personal Payments: Independent Contractor vs Employee

Business@Purdue - Consultant Pay



	PURDUE UNIVERSITY	Documentation Form For Non-Employee Work Arrangements	Service Provider Name/Title: _____ Form Completed By: _____ Date Completed: _____																																																								
	Checklist for Determining Worker Classification																																																										
<p>For tax purposes, a service provider is either an employee (paid through Payroll) or an independent contractor (paid through Accounts Payable). This checklist incorporates IRS guidance on worker classifications to help you determine the appropriate classification.</p>																																																											
<p>Although it is necessary to consider all the facts and circumstances of a work arrangement, <i>the IRS generally accords more weight to the factors in the first four questions of this checklist</i>. 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.</p>																																																											
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<p>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.</p>																																																											
<p>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.</p>																																																											

Personal Payments: Prospective Employee Reimbursements

Business@Purdue: Non-Employee Pay-Prospective Employees

- 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.

Personal Payments: Wire Transfers/EFTs

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.

Personal Payments: Wire Transfer Form

Purdue University
Office of Treasury Operations
Revised 5/2020

WIRE TRANSFER REQUEST

PLEASE TYPE RESPONSES IN THE FORM FIELDS, DO NOT FILL OUT BY HAND

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

Beneficiary Name: _____

Address: _____

Country: _____ Email: _____ Phone: _____

Name on Bank Account: _____

Note: The name on the bank account MUST match the beneficiary name unless there is clear and legal documentation attached showing that one is doing business as (dba) the other.

Bank Name: _____ Bank Country: _____

Account Number/IBAN: _____ SWIFT/BIC/ABA: _____

Bank Address: _____

[Electronic Funds Transfer Country Requirements](#) should be reviewed for any additional required input concerning CNAPS / BSB / Sort/ Transit / Routing Code / Purpose of Payment / etc.:

Currency-specific required information: _____

2. INTERMEDIARY BANK INFORMATION (if applicable)

Bank Name: _____ Bank Country: _____

Account Number/IBAN: _____ SWIFT/BIC/ABA: _____

3. TRANSACTION DETAILS

Currency to be sent: _____ Amount: _____

Invoice #: _____ Memo: _____

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.

Name: _____

Email: _____

Phone: _____

Signature: _____

Date: _____

b. Purdue Only

By attaching this form to a ZV60 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.

Name: _____

Department: _____

Email: _____

Phone: _____

Office of Treasury: Wire Transfer Request



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



Statement of Work (SOW)

All payments are processed via **ZV60**

Payee Type	Tax Status	Required Documentation	Notes
Employee	n/a	Employee's cannot be consultants. Payments should be made through payroll.	<u>Statement of Work (SOW) template is supplied by the Tax Department.</u>
Non-Employee	US Citizen, Perm. Resident	<ul style="list-style-type: none"> • <u>Payee Certification Form</u> • Indicate in Part 2 of the PC Form if the SOW has been been executed 	<u>Statement of Work Template</u>
	International	<ul style="list-style-type: none"> • <u>Payee Certification Form</u> • Offer Letter 	
		<ul style="list-style-type: none"> • <u>Payee Certification Form</u> • Glacier Packet + documents (listed on Tax Summary Report) 	

Personal Payments: Contacts

- **Anne Hager**, Tax Specialist: ahager@purdue.edu
- **Cindy Jennings**, Tax Specialist: cjenning@purdue.edu
- **Raymond Polikaitis**, Tax Accountant: rpolikai@purdue.edu
- **Jane Coleman**, Glacier & International Payments: colema33@purdue.edu
- **Tax Help Desk**: tax@purdue.edu

THANK YOU