1. How do I process a payment for a Guest Speaker or Honorarium that equals $100.00 and they are a US citizen?
   • You would complete a check request form, leave the SSN# field blank, attach the Employee vs. Independent Contractor Determination form (SSN# field blank) and attach a guest speaker agreement if applicable.

2. So are all payments under $100.00 not required to have SSN#s?
   • Yes - except if the vendor is a Non-Resident Alien, than additional tax documentation is required regardless of the dollar amount.

3. What happens if I am paying a study participant $75.00 each visit, but I know there are 9 visits in the study for the year?
   • If your department anticipates the total payments from UVM are expected to exceed $600.00 in a calendar year, their social security number is required on their first visit only.

4. If we are reimbursing just for travel expenses, but the total is over $100.00, do we need to include their SSN#?
   • No – We do not need SSN#s for “any amount” when we are reimbursing for travel expenses as long as all the itemized receipts are attached.

5. Do we still need to collect the original itemized receipts for all non-employee travel reimbursements?
   • Photocopies or scanned copies of original itemized receipts are acceptable to be attached to the check request form.

6. If we are paying a referee $50 for each game, but they will be refereeing 15 games in a season, do I process 15 check requests?
   • No - in this case, you are expecting the total payment to exceed $600 in a calendar year, therefore this should be done via a blanket purchase order and their SSN# is required.

7. Could you provide some examples of when I would process a check request form for a payment =<100.00?
   • Judge fees for a 4H Horse show
   • 1-time referee for an SGA Club weekend tournament
   • Teacher Mentor Award
   • Guest Speaker
   • Student Prizes
   • Honorarium/Independent Contractors
   • Study Participants

8. How do we process store gift cards =<100.00 that are given to individuals as prizes or as a study participant?
   • If you have used your PurCard or Petty Cash funds to purchase store gift cards (e.g., iTunes) under the $100.00 threshold, you will need to complete the Payment Acknowledgement Form for each recipient which includes name, address, amount, and citizenship. You will not need to collect their SSN#, unless they are a Non-Resident Alien.

9. If I pay a vendor multiple times in my department, how do I know if they are getting any other payments that may exceed the total $600.00 tax reporting threshold?
   • Departments are asked to make the best judgment with the information they have or gather from the vendor.
10. At the end of the year, when the Disbursement Center runs a report to see if a particular vendor has exceeded the $600 tax reporting threshold, whose responsibility will it be to collect the SSN# at that time?
   • The Disbursement Center will work diligently to obtain this information, however we may be in contact with the department to see if they can provide some assistance.

11. It seems not providing the SSN# on many documents or for many reimbursements is so different than what we have currently been doing, what triggered this major change?
   • 1) Saving time and efforts for departments
   • 2) Efficiencies for SFS, Disbursement Center, and Sponsored Programs
   • 3) Higher confidentiality for research study participants and programs
   • 4) Overall consistency in threshold standards across the University
   • 5) MOST IMPORTANT: Increased compliance by protecting Personal Identifiable Information (PII)