Procedures for Guest Speaker Payment Request Form

Reviewed: December 23, 2011

The University frequently invites guest speakers in order to serve its mission of providing educational enrichment to the University community. Departments usually offer to pay the travel expenses and/or an honorarium/fee. The UNR Guest Speaker Payment Request form is used exclusively for

- payments on one-time nonrecurring guest speaking engagement
- to guest speakers who are/were not otherwise employed by NSHE in the past twenty-four-month period.

Note: Guest speakers are independent contractors. If the individual is a current or former employee of NSHE, he/she must be hired as an employee and new hire paperwork needs to be processed via Human Resources. The Nevada System of Higher Education (NSHE) includes College of Southern Nevada, Desert Research Institute, Great Basin College, Nevada State College at Henderson, Truckee Meadows Community College, University of Nevada Las Vegas, University of Nevada Reno, Western Nevada Community College, and NSHE System Administration Offices. The State of Nevada requires **at least twenty-four (24) full consecutive months of service break** in order for former state or NSHE employees to be considered guest speakers.

Complete forms should be submitted to the NSHE Independent Contractor Review Authority in the Controller's office for review and approval. Specific procedures are as follows:

1. Well in advance of the speaking engagement, department and the guest speaker complete

    a. the most current UNR Guest Speaker Payment Request form available at http://www.unr.edu/vpaf/controller/controllers-office/indy-contractors.html,

b. Form W-9, Request for Taxpayer Identification Number and Certification, or Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, and

c. a flyer, announcement, or brochure announcing the speaking engagement that includes the guest speaker's name, event date, time, location, and topic; or, a newspaper clipping of the speaking engagement or a letter offering or accepting an invitation to speak on campus.

d. Note: The web generated Guest Speaker forms should show auto-generated ID numbers that are unique on the top right corner of the forms. If not, requesting department must hand-write the auto-generated ID numbers on the forms.

e. Note: Please print the form single-sided.

2. When the speaker is not a U.S. citizen or U.S. lawful permanent resident, i.e., nonresident alien for immigration purposes, department contacts the Nonresident Alien Tax Specialist (EMAIL) for information regarding further requirements. Payments will not be issued without proper documentation or withholding taxes at the statutory rate of 30%. **The sponsoring department is responsible for collecting and obtaining all required documents and forms from the nonresident alien speaker.**

   a. More information on nonresident alien contractors is located at http://www.unr.edu/vpaf/controller/nrat/ind-cont.html.

3. Department submits forms with all required attachments and available receipts to the NSHE Independent Contractor Review Authority, Controller's/MS 124, for review and approval.

   a. Department makes a copy of the complete paperwork prior to submission and keeps the copy for record keeping and future reference.

4. The NSHE Independent Contractor Review Authority performs a review. Incomplete payment requests will be returned back to the department requesting the payment.

5. Approved payment requests will be forwarded to Accounts Payable, while rejected payment requests will be routed back to the department.

6. Accounts Payable issues payment according to instruction specified on the submitted form.

Reimbursement of Travel Expenses to Guest Speakers

If the speaker is paid an honorarium or fee, the amount will be subject to the IRS 1099 or 1042-S tax reporting and/or withholding guidelines. Reimbursements for travel expenses will not be subject to the federal tax reporting or withholding requirements if receipts are submitted with the guest speaker form or the meal and incidental expenses are reimbursed based on the University travel per diem rates. Additional information and paperwork are still required from non-U.S. contractors as mentioned earlier in order for the reporting and withholding exclusions to apply.

	Travel	Lodging	Meals and Incidentals
Receipts	Required for reimbursement of actual expenses and 1099 or 1042-S reporting exclusion	Required for reimbursement of actual expenses and 1099 or 1042-S reporting exclusion	Required for 1099 or 1042-S reporting exclusion when actual expenses are to be reimbursed
Per Diem without receipts	Not allowed	Not allowed	Allowed when the university's meal and incidental rates are applied

No Honorarium or Fees

When guest speakers are reimbursed only for their actual expenses, the UNR Guest Speaker Form with all required attachments must still be submitted. When the sponsoring department directly pays vendors for travel and lodging using department's purchasing card or other University forms of payment on behalf of the guest speaker, the UNR Guest Speaker Payment Request form with

all required attachments must still be submitted. As mentioned earlier, additional information and paperwork are required from non-U.S. contractors.

Assignment of Checks

The University issues checks only to the guest speakers named on the forms. We cannot accommodate specific requests assigning checks to third parties.

Insurance Requirements

Guest speakers may be required to provide insurance related paperwork. Departments and contractors need to consult the Risk Management/Workers' Compensation office, (775) 784-4394, for additional information. See Workers' Compensation Waiver Chart available at our IC webpage (WEB) or Risk Management/Workers' Compensation website (WEB).

Bidding Requirements

Payment requests with estimated total payment of at least $25,000.00 may be subject to the quote requirements, while payment requests with estimated total payment of at least $50,000.00 may be subject to the formal bidding requirements. When the total contract amount on the request is $25,000.00 or more or when the aggregated total contract amount with a given speaker is $25,000.00 or more, the contracting department is required to provide substantiation for the single source using the Competitive Exception form in addition to the UNR Guest Speaker Payment Request form.

1. For complete information on the NSHE bidding requirements, contact BCN Purchasing, http://www.bcn-nshe.org/purchasing/ or (775) 784-6552.

2. A copy of the Competitive Exception form is available at http://www.unr.edu/vpaf/controller/Forms/indepcont.html.

3. Payment requests over $1,000,000 or exceeding a period of five (5) years or more require review and approval of the Chancellor prior to the start date of the contract. The NSHE Independent Contractor Review Authority will forward the payment requests to the Chancellor's Office for review and approval.

Contract Signature Authority

If the recommended guest speaker presents his/her own contract to be signed in addition to the UNR Guest Speaker Payment Request form, **the additional contract must be reviewed and approved by Purchasing prior to submission of the Guest Speaker Payment Request form.** Then, the approved contract must be attached to the Guest Speaker Payment Request form.

a. Note: When individuals without signature authority on such contracts sign, they can be held personally liable per policy.

b. For complete information on the Purchasing contract review process, contact BCN Purchasing, http://www.bcn-nshe.org/purchasing/ or (775) 784-6552.