



ePayment Request
THE UNIVERSITY OF UTAH

ePR PAYMENT TYPE/BUSINESS PURPOSE DEFINITIONS & INSTRUCTIONS

ACCOUNTS PAYABLE
UNIVERSITY OF UTAH



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Payment Type: ARUP (AR)

Business Purpose: ARUP Lab Services

Definition: Payments for lab or histological services provided by ARUP. Personnel or equipment expenses should not be paid under this payment type. Equipment invoices should be submitted through UShop or using the "Supplier Invoice <\$5,000" payment type. Payments for personnel costs should be submitted using the "Misc" payment type and the "Salary Leaseback" business purpose.

Example(s):

- A study on campus who had drawn from participants and tested by ARUP.
- A department on campus has an ARUP invoice for analyzing COVID tests.

Documentation:

- Invoice or document detailing and substantiating payment amount and providing the remit address.

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

Invoices for personnel or equipment expenses should not be paid under this payment type. Equipment invoices should be submitted through Ushop or using the "Supplier Invoice <\$5,000" payment type. Payments for personnel costs should be submitted using the "Misc" payment type and the "Salary Leaseback" business purpose.



Payment Type: Employee Reimbursement (EM)

Business Purpose: All

Definition: Reimbursement to University employees for expenses incurred on behalf of the University. This can include mileage reimbursements for travel <100 miles from the University.

Example(s): An employee paid out of their own pocket for extra plates when the supply for an event ran low.

Documentation:

- Receipts or per diem calculation.
- Mileage Log (if for mileage reimbursements)
<https://fbs.admin.utah.edu/download/AP/Mileage%20Log.pdf>

Additional Approvals:

- Employee's supervisor (if not included in GFA).
- If reimbursement of sales tax is requested or if the reimbursement is for recruitment expenses add your VP to the approval workflow by clicking the "Add Approver" button in the Approvals section of the ePR.

Additional Information and Resources:

- University Policy 3-030—Travel Policy
<https://regulations.utah.edu/administration/3-030.php>
- University Policy 3-010 and 3-010A—Personal Reimbursement Requirements
<https://regulations.utah.edu/administration/3-030.php>
- University Policy 3-031—Recruitment & Entertainment Expense Reimbursement.
<https://regulations.utah.edu/administration/3-031.php>



Payment Type: Fees/Association/Dues <\$5,000 (FA)

Business Purpose: All

Definition: Payments for memberships, registrations, professional license fees, periodical subscriptions, social dues, exam fees, and institutional accreditation costs. Software licensing/subscriptions are subject to procurement policy and must be submitted through Ushop or using the "Software <\$5,000" payment type.

Example(s):

- A department needs to renew their professional licensing or a membership.
- An individual needs to register for a seminar or pay magazine/newspaper subscription fees.

Documentation:

- Invoice, Membership Form, Renewal Form, etc.
- An indication if the membership is new.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

- If the membership is new, add your VP to the approval workflow by clicking the "Add Approver" button in the Approvals section of the ePR.
- No additional approvals needed.

Additional Information and Resources:

- These payments often require documents to be included with the check. If this is the case, select the "Stuffer as a Check" under Payment Option.
- University Rule 3-100E—Restricted Purchases and Special Procurement
<https://regulations.utah.edu/administration/rules/R3-100E.php>
- Software licensing/subscriptions are subject to procurement policy and must be submitted through Ushop or using the "Software <\$5,000" payment type.



Payment Type: Guest Lecturer/Performer <\$5,000 (GP)

Business Purpose: All

Definition: Payments for performers, keynote speakers, or guest lecturers. Typically one time engagement for individuals or groups who expect payment. Services that are not of a lecturing/performing nature or are provided repeatedly over a period of time must be submitted via the "Independent Contractor" payment type.

Example(s):

- Performer: A department hires a quartet to play at a fundraising event.
- Guest Lecturer: A department requests a professor from Stanford to come and speak at a seminar.

Documentation:

- If a grant is being used to pay this type of expense, an invoice signed by the vendor and the department is required.
- Guest Lecturer/Performer Agreement
<https://fbs.admin.utah.edu/download/AP/GuestLectPerf.pdf>
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

- Account Executive/PI and Chair/Dean/Director signature on the Agreement.
- No additional approvals needed.

Additional Information and Resources:

- Any payments to current University of Utah employees must be made via Payroll Ad Comp, not through ePR.
- If Travel expenses are part of the agreement and are documented with individual receipts, they can be submitted separately through a non-employee reimbursement payment type. The advantage being that the reimbursed amount would not be tax reportable.
[Policy 3-111: Contracts with Individuals and Other Legal Entities](https://regulations.utah.edu/administration/3-111.php)
<https://regulations.utah.edu/administration/3-111.php>



Payment Type: Independent Contractor/Consult (<\$5,000) (IP)

Business Purpose: All

Definition: Payments to an individual or other legal entity performing work or services for the University.

- Example(s):**
- An individual or company provides consulting services for a research project.
 - A company needs to be paid for web design services.
 - An artist is commissioned to complete a work of art.

Documentation:

- Invoice substantiating payment amount.
- Independent Contractor Services Agreement
<https://fbs.admin.utah.edu/forms-a/>
- Employee/Independent Contractor Checklist
<https://fbs.admin.utah.edu/download/AP/ICChecklist.pdf>
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

- Any payments to active University of Utah employees must be made via Payroll Ad Comp, not through ePR.
- University Rule 3-100D—Purchasing Thresholds
<https://regulations.utah.edu/administration/rules/R3-100D.php>
- University Policy 3-111—Contract with Individuals and Other Legal Entities
<https://regulations.utah.edu/administration/3-111.php>



Payment Type: Misc. (MC)

Business Purpose: Other

Definition: All ePR payment types represent the approved exceptions to procurement policy. If your payment does not fit under a type, it most likely requires a Purchase Order. Using the "Other", business purpose provides no context for the payment and therefore requires detailed explanation and documentation. In very rare circumstances, payments are required for situations that do not fit under any other existing ePR payment types and are the only payments that are appropriate here.

Example(s): "Other" is to be used only if the expense is not subject to procurement policy and does not belong under any other payment type/business purpose.

Documentation:

- These require an explanation as to why the purchase/payment is an exception to policy.
- Please also indicate why it does not fit under an existing payment type.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

- Special approval by Accounts Payable and possibly Purchasing.
- No additional approvals needed.

Additional Information and Resources:

Please confirm use of this payment type and business purpose with Accounts Payable prior to submission.



Payment Type: Misc. (MC)

Business Purpose: Bank Payment

Definition: Payments to financial institutions for administrative and other service fees.

Example(s): A department is billed for bank trustee fees.

Documentation:

- Invoice or statement detailing and substantiating payment amount.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

N/A



Payment Type: Misc. (MC)

Business Purpose: Consignment/Commission on Concessions

Definition: Consignment payments to artists/performers for merchandise/artwork sold in University-hosted locations. Payments for commissions which resulted from the University collecting all proceeds but having an obligation to send a share along to an outside organization.

- Example(s):**
- Consignment: Artist merchandise was sold in a department's gift shop. The department now needs to forward the artist's portion of the proceeds.
 - Commission: A department pays a student organization commission for staffing concession stands.

Documentation:

- Invoice, statement, settlement or other document detailing and substantiating payment amount.
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

N/A



Payment Type: Misc. (MC)

Business Purpose: Contractual Cost Share

Definition: Payments to fulfill contractual obligation to share costs with another school, agency, or organization related to conference hosting and planning expenses.

Example(s): A department agrees to share the cost of putting on a conference with Weber State. The department is invoiced for their portion of the expenses.

Documentation:

- Invoice, statement, or documentation detailing and substantiating payment amount.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

This does not apply to research cost shares. Only agreements, formal or otherwise, between institutions to share non-research costs.



Payment Type: Misc. (MC)

Business Purpose: Funds Transfer

Definition: Payments to organizations that represent funding pass-through or a distribution of funds from a central custodian to the receiving agency. These payments are typically between state agencies and do not involve an exchange of money for goods and services.

Example(s):

- A department has been collected funding in partnership with another organization and needs to send them their portion of the proceeds.
- The department's role is to serve as a pass through for state funding. The State provides them the funding and they are charged with distributing is appropriately.

Documentation:

- Invoice, statement, or documentation detailing and substantiating payment amount.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

Situations appropriate to this payment type are those in which it was always the role of the University department to serve as a pass-through, meaning the University holds the funding never intending or being authorized to keep the funding.



Payment Type: Misc. (MC)

Business Purpose: Grant Funded Subsidy

Definition: Payments to individuals or organizations that serve to fulfill the purpose of a subsidizing program as mandated by a government program/agency.

Example(s): A department has received a federal grant which serves to support day care costs for students in need. They use this funding to pay for costs from this funding.

Documentation:

- Invoice, statement, or documentation detailing and substantiating payment amount.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

The funding source must indicate federal or state agency.



Payment Type: Misc. (MC)

Business Purpose: Insurance Premium (Non-Employee/Student)

Definition: Payments for non-student insurance premiums. When selecting a high-dollar or group policy, the purchase should be reviewed by the Purchasing Department.

Example(s): A donor has donated their life insurance policy to the University as long as the University pays the premiums. The department has agreed to pay travel insurance premiums for non-employee/student travelers.

Documentation:

- Invoice or other document substantiating payment amount.
- Insurance payments for individuals should include a copy of the account statement.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

- These payments often require documents to be included with the check. If this is the case, select the “Stuffer as a Check” under Payment Option.
- University Rule 3-100—University Procurement

<https://regulations.utah.edu/administration/3-100.php>



Payment Type: Misc. (MC)

Business Purpose: Legal Services

Definition: Payments to off-campus organizations for legal services.

Example(s): With the help of the Office of General Counsel, a department has put an outside legal entity on retainer for help with a legal issue. Now the department must pay the final invoice.

Documentation:

- Invoice or statement detailing and substantiating payment amount.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

- Office of General Counsel must approve any legal services sought from outside organizations.
- No additional approvals needed.

Additional Information and Resources:

N/A



Payment Type: Misc. (MC)

Business Purpose: Contest/Recognition Awards and Honorariums

Definition: Payments to individuals who are not U of U employees or students for contest awards or recognition awards. Honorariums payments should be clearly honorary in nature and should represent a non-routine payment given for services for which fees are not legally or traditionally required and, which by custom, a fixed price is generally not established. The nature of these payments are that the recipient is not expecting payment, so no invoice is typically provided.

- Example(s):**
- Honorarium: A professor from another university provided textbook review without any expectation of payment. In order to acknowledge the contribution of gratuitous services to the university, the department decided to give him a small payment.
 - Award: A non-employee/non-student won a contest sponsored by a University department and needs to be paid their monetary prize.

Documentation:

- Contest/award/event announcement or other documentation which substantiates the payment.
- Honorarium documentation should include the payee's social security number and current address, a brief statement of justification for the payment, and a verification that the payee is not a University employee.
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>
- W-8 BEN is required for payments to individuals who are Non-Resident Aliens (in lieu of a W-9)
<https://fbs.admin.utah.edu/accountspayable/operational-information/irs/>

Additional Approvals:

- If the honorarium is >\$1,000, add your VP to the approval workflow by clicking the "Add Approver" button in the Approvals section of the ePR.
- No additional approvals needed.

Additional Information and Resources:

- If payment is expected/or negotiated with the payee, please submit the request under the "Independent Contractor/Consult <\$5,000" or "Guest Lecturer/Performer" payment types.
- University Policy 3-062-Honorarium Payments
<https://regulations.utah.edu/administration/3-062.php>
- Per IRS Regulation, cash awards to employees must be done via additional compensation regardless of amount or value.
<https://fbs.admin.utah.edu/tax-services/employee-tax-info/award/>



Payment Type: Misc. (MC)

Business Purpose: Salary Leasebacks

Definition: Payments made to organizations which lease a portion of their employees' effort to the University and pay expenses related to those employees. This allows the University to benefit from the resource, without owning the full expense.

Example(s): Doctors and nurses are employees of IHC, but are utilized by University departments. IHC then bills the University for our portion of those personnel expenses.

Documentation:

- Invoice or other document detailing and substantiating payment amount.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

N/A



Payment Type: Misc. (MC)

Business Purpose: Taxes/Fines/Penalties

Definition: Payments for governmental tax obligations or regulatory fines and penalties. Payment of traffic or parking citations is not allowed.

Example(s):

- Taxes: A department must pay property taxes for clinic space.
- Fines/Penalties: Hazardous waste was mishandled and a department must pay a regulatory fine/penalty.

Documentation:

- Invoice or document detailing and substantiating payment amount and providing the remit address.
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

Payment of traffic or parking citations is not allowed.

- Policy 5-206: Vehicle Parking Policy
<https://regulations.utah.edu/human-resources/5-206.php>
- Policy 3-215: University Motor Vehicles
https://regulations.utah.edu/administration/revisions_3/3-215.pdf



Payment Type: Misc. (MC)

Business Purpose: Medical Services

Definition: Payments to medical institutions for services or medications associated with research study subjects. This can also be used for to pay expenses on behalf of patients for customer relations purposes.

Example(s):

- A patient had their blood drawn for testing, but the blood was lost in the clinic. The department is paying for the charges associated with the redraw.
- Human study subjects receive services from IHC related to the study. The expenses must be paid by the department using the study funding.

Documentation:

- Statement or documentation detailing and substantiating payment amount.
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

This business purpose is to be used for actual medical services like blood draws or x-rays, not for medical related services like MRI repairs or biohazard disposal. Medical-related services should be submitted through UShop or paid via the "Supplier Invoice (<\$5,000)" payment type.

Medical services provided by ARUP should be submitted in ePR using the "ARUP" payment type.



Payment Type: Non-Employee Reimbursement (NR)

Business Purpose: All

Definition: Reimbursement of expenses incurred by a non-employee for which the University entity has agreed to reimburse.

Example(s):

- A non-University Employee visits campus and the department would like to reimburse their mileage.
- A seminar speaker needs reimbursement for travel expenses.

Documentation:

- Receipts or per diem calculation.
- Mileage Log (if for mileage reimbursements)
<https://fbs.admin.utah.edu/download/AP/Mileage%20Log.pdf>
- Verification of address for the payee.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>
- While these payments are not taxable, a W-9 can be used for this purpose.

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

- University Policy 3-030—Travel Policy
<https://regulations.utah.edu/administration/3-030.php>
- University Policy 3-010 and 3-010A—Personal Reimbursement Requirements
<https://regulations.utah.edu/administration/3-030.php>
- Mileage Reimbursement Rates
[https://fbs.admin.utah.edu/travel/payments-travel-related/travel-allowable/ - 2](https://fbs.admin.utah.edu/travel/payments-travel-related/travel-allowable/-2)



Payment Type: Petty Cash (PC)

Business Purpose: All

Definition: Payments to established petty cash custodians to replenish petty cash funds. Petty cash is considered very high risk. Internal and external reviewers/auditors will always scrutinize documentation with the assumption the cash has been mishandled. The custodian should provide quality documentation with this perspective in mind.

Example(s):

- A department has used almost all of their petty cash funds and need to replenish the cash available.
- The department runs a study whose subjects must be compensated for their time with cash payments.

Documentation:

- Electronic copy of original receipts. (Originals can be kept on file in department.)
- Petty Cash Reimbursement Form. Payment total must match distribution total.
<https://fbs.admin.utah.edu/download/ga/pettycashreimb.pdf>
- If human subjects are compensated from petty cash, submit a Patient Reimbursement Request form as part of the documentation.
<https://fbs.admin.utah.edu/download/AP/pthst.pdf>
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

- Department Head Approval on the Petty Cash Reimbursement Form.
- New petty cash accounts must be set up through General Accounting prior to reimbursement.

Additional Information and Resources:

- Access to this payment type is granted through the petty cash set-up process and is only available to the custodian.
- Be sure to indicate "Yes" under the "Separate Payments" ePR field. Also, be sure to select a handling code that prevents the payment from being directly deposited into the employee's personal account.
- University Policy 3-011—Petty Cash Funds
<https://regulations.utah.edu/administration/3-011.php>
- If applicable, review Human Subject Payment Procedure.
<https://fbs.admin.utah.edu/download/AP/ResearchPartPayments.pdf>



Payment Type: Refunds (RE)

Business Purpose: All

Definition: Payments which seek to return funds to an organization or individual who has previously paid for a product or services. Refunds are issued when the payee did not receive, overpaid on, or were unsatisfied with products or services provided by a University entity. This also applies to the refund of deposits collected by a University Department.

- Example(s):**
- A vendor paid the wrong entity and it wasn't discovered until after the department deposited the check.
 - A student paid a fee to reserve a recital room, but later cancelled the reservation so the deposit had to be returned.
 - A deposit for student housing needs to be refunded.

Documentation:

- Invoice, receipt, departmental deposit, or management report detail substantiating the initial payment which is being refunded.
- Verification of address for the payee. While these payments are not taxable, a W-9 can be used for this purpose.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

- These payments often require documents to be included with the check. If this is the case, select the "Stuffer as a Check" under Payment Option.
- University student tuition refunds should originate from Financial Aid & Scholarships or Income Accounting.



Payment Type: Royalties & Funding (RY)

Business Purpose: All

Definition: Payments for copyright permissions, donations, patent expenses, royalties, seed funding, or stock purchases. Requests related to publishing fees and sponsorships must be submitted in Ushop or via the "Supplier Invoice <\$5,000" payment type.

- Example(s):**
- Donation: A department would like to donate money to a charitable organization. Sponsorships are NOT considered donations and must be submitted via USHOP or using the "Supplier Invoice <\$5,000" payment type.
 - Seed Funding: A department has agreed to provide seed funding for a start-up that will benefit the department's research mission.

Documentation:

- Invoice, contract, donation form, or document detailing and substantiating payment amount and payee address.
- W-9 if vendor is new or their information has changed.

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

- If the donation is >\$1,000, add your VP to the approval workflow by clicking the "Add Approver" button in the Approvals section of the ePR.
- No additional approvals needed.

Additional Information and Resources:

- University Rule 3-100E—Restricted Purchases

<https://regulations.utah.edu/administration/rules/R3-100E.php>



Payment Type: Scholar/Fellow/Traineeship (SF)

Business Purpose: All

Definition: One-time or reoccurring payments made to students for educational purposes which are not dependent on the student performing any kind of service to the University. The Scholarship/Fellowship/Traineeship Payment Type is used for payments which further the personal education and scholarship of an individual. No past, present, or future services can ever be expected in exchange for receiving a scholarship, fellowship or traineeship payment.

- Example(s):**
- Fellowship/Traineeship: A traineeship grant designates funding to pay a fellowship/traineeship for an individual.
 - Scholarship: A department allocates funding each year to award an individual a scholarship to help support educational costs.

Documentation:

- UID or verification of address for the payee. Department must indicate if the payee is a non-resident alien. While these payments are not tax reportable, a W-9 can be used for this purpose.
- Scholarship /Fellowship/Traineeship Form and award letter.
- Recurring Direct Deposit Authorization Form
<https://fbs.admin.utah.edu/download/secure/directdeposit.pdf>
- W-8 BEN is required for payments to students who are Non-Resident Aliens.
<https://fbs.admin.utah.edu/accountspayable/operational-information/irs/>

Additional Approvals:

- Student and Department Chair signature on the Direct Deposit Authorization.
- When the scholarship advances the career of an existing University employee, add Kelly Peterson in Tax Services to the approval workflow by clicking the “Add Approver” button in the Approvals section of the ePR.

Additional Information and Resources:

- Direct deposit is required for 3 or more recurring payments. If only two payments will be made, please submit two, separate/single requests.
- Review the Educational Payment Decision Document
<https://fbs.admin.utah.edu/download/AP/EducationalPaymentsDecisionDocument.pdf>
- Review the Scholarship/Fellowship/Traineeship Instructions for more information.
<https://fbs.admin.utah.edu/download/AP/scholarfellowtraineeshipinstructions.pdf>
- Amounts received in exchange for teaching, research, or other services to the University are compensation and must be paid through Payroll.



Payment Type: Software <\$5,000 (SW)

Business Purpose: Software <\$5,000

Definition: Payment for purchases of software licenses, software subscriptions, systems hosting, systems integration or any other product or service which involves digital communication, digital storage or integration with the University systems. This includes any product or services that facilitates the transmission, storage or sharing of University digital assets, data or information.

Example(s):

- A department purchases a new scheduling software or is paying a fee for software subscriptions.
- A department is paying for software access for faculty or students.

Documentation:

- Invoice or document detailing and substantiating payment amount and providing the remit address.
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

Rule 4-004C Data Classification and Encryption Rev. 1

<https://regulations.utah.edu/it/rules/Rule4-004C.php>

University Rule 3-100D: Delegated Small Purchase Authority

<https://regulations.utah.edu/administration/rules/R3-100D.php>



Payment Type: Student & Educational Payments (SP)

Business Purpose: All

Definition: Payments made to or on behalf of students who are not students of the U of U. This includes individual insurance premiums, student assistance, student contest prizes or recognition awards, payments towards an individual's student loans, tuition payments directly to other institutions on behalf of an individual.

- Example(s):**
- Student Loan Payment: As part of an employment offer letter, the department agrees to pay a portion of an individual's student loans on their behalf.
 - Tuition Direct to Institution: As part of an offer letter, a department agrees to pay for tuition of behalf of an individual directly to the educational institution.
 - Student Assistance: A student is to be given funding to support them in an extenuating circumstance.
 - Student Contest Prize/Award: A student wins a monetary contest prize or recognition award (e.g. "Best Student Tutor").
 - Insurance Premium: Liability or health insurance premiums need to be paid on behalf of the institution.

Documentation:

- Invoice, statement, or other document substantiating payment amount. Tuition or insurance payment should include a copy of the individual's account statement.
- A copy of the award letter should be attached.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>
- Verification of address for the payee. While these payments are not always taxable, a W-9 can be used for this purpose.
- Department must indicate if the payee is a non-resident alien. W-8 BEN is required for payments to students who are Non-Resident Aliens.
<https://fbs.admin.utah.edu/accountspayable/operational-information/irs/>

Additional Approvals:

- Tuition paid on behalf of a current U of U student needs Scholarship Office approval. Tuition paid on behalf of a U of U employee needs "Tax Tuition (Central) Review" approval. Simply click the "Add Approver" button in the Approvals section of the ePR.
- If the payment needs to be separate from other payments to the same payee, select "Yes" in the "Separate Payment" ePR field.

Additional Information and Resources:

- These payments often require documents to be included with the check. If this is the case, select the "Stuffer as a Check" under Payment Option.
- When paying insurance on behalf of a student, the insurance payment stub must be sent with the check.
- Per IRS Regulation, cash awards to employees must be done via additional compensation regardless of amount or value.
<https://fbs.admin.utah.edu/tax-services/employee-tax-info/award/>



Payment Type: Study Participants (PS)

Business Purpose: All

Definition: Payments to individuals who have been the subject in research studies. Research related payments to a company or educational institution should not be made on this Payment Type.

Example(s): A human subject participates in research and is compensated for this.

Documentation:

- Documentation should include confirmation of which study was involved (e.g. Protocol #). Also, ensure that any sensitive medical information is redacted.
- Patient Reimbursement Request form
<https://fbs.admin.utah.edu/download/AP/pthst.pdf>
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>
- W-8 BEN is required for payments to Non-Resident Aliens.
<https://fbs.admin.utah.edu/accountspayable/operational-information/irs/>

Additional Approvals:

- The study subject and study coordinator should initial or sign the documentation indicating their confirmation of the visit/participation.
- No additional approvals needed.

Additional Information and Resources:

- Account code 62150 is appropriate for this payment type. "Participant Support Costs" account codes should be used when the payee is managing/conducting and a Federal project has specifically awarded "Participant Support Costs" as a budget line item.
<https://fbs.admin.utah.edu/news/2018/01/29/participant-support-costs-and-participant-compensation/>
- Review Human Subject Payment Procedure.
<https://fbs.admin.utah.edu/download/AP/ResearchPartPayments.pdf>



Payment Type: Supplier Invoice (<\$5,000) (DP)

Business Purpose: All

Definition: Payment of invoices for off-campus suppliers for any products/services costing <\$5,000. Only one invoice is allowed per ePR submission. Multiple invoices for the same supplier which total >\$5,000 over a period of time should be paid via USHOP PO.

Example(s):

- A faculty member ordered a \$25 book on his own and now needs the invoice to be paid.
- A lab purchases a small batch of test tubes and have presented their department with an invoice for payment.

Documentation:

- Invoice or statement substantiating payment amount.
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

- If the invoice was created without a PO, this is considered an after-the-fact purchase. It might be unauthorized since it does not demonstrate financial approval prior to the purchase and subsequent request for payment.
- No additional approvals needed.

Additional Information and Resources:

- After-the-fact purchases for goods and services greater than \$5,000 are in violation of state procurement law and will not be processed through ePR.
- University Rule 3-100D—Purchasing Thresholds
<https://regulations.utah.edu/administration/rules/R3-100D.php>
- University Rule 3-100E—Restricted Purchases
<https://regulations.utah.edu/administration/rules/R3-100E.php>
- University Policy 3-003—Authorizations and Approvals Required for Financial Transactions
<https://regulations.utah.edu/administration/3-003.php>



Payment Type: Utilities & Freight (UF)

Business Purpose: All

Definition: Payments for utilities or freight costs. This payment type only applies when the utilities are only available through one provider, therefore internet and phone services would have to be submitted through Ushop or using the "Supplier Invoice <\$5,000" payment type.

Example(s):

- Utilities: A department must pay their power bill. Internet and cell phone services are NOT considered utility.
- Freight: FedEx bills a department for the shipping on specimens.

Documentation:

- Invoice substantiating payment amount is required for freight payments. Invoice or statement substantiating payment amount is accepted for utility payments.
- W-9 if vendor is new or their information has changed.
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Additional Approvals:

No additional approvals needed.

Additional Information and Resources:

Should any documents be included with the payment check? If so, select the "Stuffer as a Check" under Payment Option.