

Independent Contractor / Honorarium / Nonemployee / International Visitor Matrix

BEFORE services start

	Independent Contractor <i>(prior to service - at least 14-days)</i>	Nonemployee - Honorarium/ Guest/ Participant/ Travel Expenses** **Link to: Non-Employee Reimbursement Form	International Visitor <i>(prior to a written agreement/invitation)</i>
		Service + Travel	Travel ONLY
IC Classification Checklist?	YES - FEE FOR SERVICE any \$\$ amount BPA# (assigned by Accounts Payable) (if related to employee contact John McDonald for Conflict of Interest review)	NO - TOKEN PAYMENT of \$599 max in calendar year (reimbursement of travel expenses is in addition to this max amount)	NO
Substitute W-9/ Direct Deposit Form?	YES - required on file with Accounts Payable	YES - honorarium required on file with Accounts Payable	NO - if travel only need completed Non-Employee Travel Reimb form with supplier information e.g. Candidates
Contract?	YES - required (Contract for Services or Local Engagement Agreement)	NO - e-mail agreement/invitation	NO - recommend copy of email indicating no services, reimbursing travel ONLY
Travel Expenses?	NO - build into rate	YES - reimbursement	YES - reimbursement
P-card?	NOT ALLOWED	YES - ONLY airfare / lodging, no lodging incidentals	YES - ONLY airfare / lodging, no lodging incidentals
AFTER services finished			
	Independent Contractor	Nonemployee - Honorarium/ Guest/ Participant/ Travel Expenses**	
OFC Requisition	Blanket Purchase Agreement (BPA) unless sponsored project funds involved	Invoice Payment	
Supporting Documentation	<ul style="list-style-type: none"> * copy of Contract * supplier invoice 	<ul style="list-style-type: none"> * copy of one of the following: agreement/ invitation/ contract/ flyer/advertisement or agenda * for travel reimbursement - copy of itemized receipts and Non-Employee Reimbursement Form 	
Expenses Paid TO the Individual			
	Independent Contractor	Nonemployee - Honorarium/ Guest/ Participant/ Travel Expenses**	
Airfare?	NO - build into rate	YES- reimbursement	
Hotel?	NO - build into rate	YES- reimbursement	
Meals?	NO - build into rate	YES- reimbursement/within per diem limits	
Parking?	NO - build into rate	YES- reimbursement	
Car Rental?	NO - build into rate	YES- reimbursement	
Expenses Related to the Individual Paid BY Department			
	Independent Contractor	Nonemployee - Honorarium/ Guest/ Participant/ Travel Expenses**	
Airfare?	NO - build into rate	YES - P-card	
Hotel?	NO - build into rate	YES - P-card	
Meals?	NO - build into rate	YES - business purpose/within per diem limits	
Parking?	NO - build into rate	YES - P-card	
Car Rental?	NO - build into rate	YES - P-card	

Contact Tax Reporting for more information

E-mail: TaxReporting@boisestate.edu

[Procedures for Paying International Visitors and Vendors](#)

[Tax Considerations - International Artists and Entertainers](#)

[International Student Travel Form](#)

* P-card 3 conditions

- 1) no compensation for service;
- 2) no honorarium more than \$599 in calendar year;
- 3) department responsible for unused ticket/lodging expense.

INDEPENDENT CONTRACTOR FORMS

- [Substitute W9/Direct Deposit Form and Instructions](#)
- [Independent Contractor Classification Request](#)
- [Contract for Services](#)
- [Local Engagement Agreement](#)

- [Independent Contractors Policy 6150](#)
- [IC Classification Request Companion Guide](#)

NON-EMPLOYEE FORMS

- [Substitute W9/Direct Deposit Form and Instructions](#)
- [Non-Employee Reimbursement Form](#)
- [Creating and Submitting an Invoice Payment JOBAID](#)

- [Accountable Plan Policy 6290](#)
- [P-card Policy 6140](#)