

Payroll (W-2) vs. One\$ource (1099) Payment Processing Chart

Last Updated on July 25, 2018

| | | Purchasing (One\$ource) | Payroll (PCF/ePCF) | Special Notes |
|--|--|----------------------------|-----------------------|--|
| Current student (excludes former students/alumni) | | | | |
| | Academic or cocurricular prize/award | ✓ | | |
| | Expense reimbursement | ✓ | | via Requisition |
| | Work performed (e.g., actor, model, photographer, musical performer) | | ✓ | |
| New/Current, active employee WITH an active job | | | | |
| | Purchase of an employee's tangible product (e.g., artwork, authored book) | ✓ | | |
| | Fee/Expense for rental/lease of employee's property or equipment | ✓ | | |
| | Expense reimbursement | ✓ | | via Expense module |
| | Curriculum Development | | ✓ | |
| | Guest lecturing, performing, participating in an educational event or similar item | | ✓ | |
| | Prize or award | | ✓ | |
| | Class models, patient actors and gallery assistants | | ✓ | For: (1) current employees; and (2) new individuals used for multiple events in one calendar year |
| | Cross-cultural leader payments | | ✓ | |
| | Substitute faculty classroom coverage | | ✓ | Only active employees should be used. Exceptions need to be approved by HR&C & Office of the Provost PRIOR TO any assignment |
| | Other | Contact | | Contact Purchasing for further direction |
| Current active employee WITHOUT an active job (e.g., adjunct not actively teaching) | | | | (1) Inactive adjunct: active employee who last taught within last four academic semesters. (2) Emeriti |
| | Purchase of an employee's tangible product (e.g., artwork, authored book) | ✓ | | |

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|--|---|-----------------------------------|-------------------------------|---|
| | Fee/Expense for rental/lease of employee's property or equipment | ✓ | | |
| | Expense reimbursement | ✓ | | via Expense module |
| | Curriculum Development | | ✓ | |
| | Guest lecturing, performing, participating in an educational event or similar item | | ✓ | Should be on a limited basis |
| | Additional compensation payment related to the recently-performed job assignment | | ✓ | |
| NOT a current student, current active employee or current inactive employee | | | | |
| | Honorariums for guest lecturing, performing, participating in an educational event, or similar item | ✓ | | |
| | Expense reimbursements | ✓ | | via Requisition |
| | Payments to multiple individuals, if part of a group with a business Employer Identification Number (EIN) | ✓ | | |
| | Curriculum Development | ✓ | | |
| | Class models, patient actors, and gallery assistants | ✓ | | For non-employees used for only one event in a calendar year. Multiple events require hiring as an employee |
| Volunteers (non-employees) | | | | |
| | Expense reimbursements | ✓ | | via Requisition |

Requirements for Purchasing

1. Completed Independent Contractor agreement
2. Completed Form W-9

Requirements for Payroll

1. Hired following established Human Resources procedures (e.g., Jobs.messiah.edu)
2. Completed new hire paperwork, including Form I-9 and background checks