

Payroll (W-2) vs. Accounts Payable (1099) Payment Processing Chart

Last Updated on August 26, 2026

	Purchasing	Payroll (ICP)	Special Notes
Current student (excludes former students/alumni)			
Academic or cocurricular prize/award	✓		
Expense reimbursement	✓		
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, photography, authored book)	✓		
Fee/Expense for rental/lease of employee's property or equipment	✓		
Expense reimbursement	✓		
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)			
Purchase of an employee's tangible product (e.g., artwork, photography, authored book)	✓		(1) Inactive adjunct: active employee who last taught within last four academic semesters. (2) Emeriti
Fee/Expense for rental/lease of employee's property or equipment	✓		

		Purchasing	Payroll (ICP)	Special Notes
	Expense reimbursement	✓		
	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	✓		
	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	✓		

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