

## Supplier File Reference Guide

**Function:** Accounts Payable/Purchasing  
**Procedure** Supplier File  
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### Overview

The Supplier File is the Research Foundation's Oracle database that includes the names and addresses for all individuals, businesses, organizations, etc. that have been paid using the Oracle Accounts Payable module. If a supplier does not already exist in the Supplier File, a new supplier record must be created before a payment can be processed. The [Supplier File Naming Standards](#) must be followed when creating a new supplier. In order to create or modify a supplier file record, a user must have Oracle Supplier File Update responsibility. Prior to being given access to this responsibility, new users will be required to participate in Supplier File training coordinated by Central Office. For additional information regarding access, please visit [Access to Org Campus Supplier Update](#).

### Frequently Asked Questions

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## 1. Does the supplier already exist in the Supplier File?

1. Go into the Supplier File Search function.
2. Query by supplier name using the wildcard (%) in various ways. Query creatively. Refer to [Process Help - Create a Supplier Record](#). Forms help is available in the Supplier File application. If the name appears, you must determine if it is the same supplier that you are seeking.
3. Query by Taxpayer ID number (TIN). If the TIN already exists, you must determine if it is the same supplier that you are seeking.
4. It is also possible to query using the Alternate Name field to determine if the supplier, usually a company or an organization, is also set up with an acronym or a shortened version of their name.
5. If you determine that the supplier is the one you are seeking, you then must determine if your campus also has a correct site address already created. If it does, your query is complete and the supplier and site may be used. If a site does not exist with the address, a new campus site must be created in the existing supplier record. Refer to [Process Help - Review and Modify a Supplier Record](#).
6. If you have queried thoroughly and find that the supplier does not exist, you will need to create a new supplier, a new address and a new site and must follow the [Supplier File Naming Standards](#). Refer to [Process Help - Create a Supplier Record](#). Forms help is available in the Supplier File application.

Note: There are situations whereby a large company has subsidiaries that do business under a different name, but share the same TIN with the parent company. If this is the case, the supplier may be set up separately even though it has the same TIN.

## 2. What information or forms are needed to create a new supplier?

In order to create a new supplier accurately, you will need to gather all necessary information prior to beginning data entry. An optional form (highly recommended) that can be used is the [Supplier File Request Form](#). This form includes all of the possible fields that may need to be entered to create the supplier. This form may be revised by campus locations to include additional information that is more campus-specific.

**NOTE: If the supplier is a non-US**, you must first gather information using the [Request for Alien Information for Miscellaneous Income Payments](#) form. This form is a two- page form. Page one gathers general information on the non-US supplier or organization and page two walks through the important residency test for tax purposes. The results of the test are critical to supplier set up and application of tax and reporting rules. The supplier must complete the form and campus staff should review the data, but the ultimate responsibility for determining the residency determination for tax purposes is with the RF. To determine if the payment is taxable and / or reportable refer to the [Payment Tax and Reporting Handbook](#) - section "I. Pre- Payment Decisions" for guidance.

Users should not attempt to create a new supplier record until all required information has been obtained. A record cannot be saved until all required fields are entered. Refer to [Process Help - Create a Supplier Record](#). When the record is saved, a supplier number is automatically created. Before saving the record, it should be reviewed for accuracy. The system will only allow you to change the supplier name if there has not yet been any

activity, such as a purchase order or a payment. Once there has been activity, the system will not allow you to change the supplier name.

One of the following IRS forms is also required. **Exceptions** are listed below.

### **For US Citizens/Organizations and Resident Aliens**

#### [W-9 form \(Request for Taxpayer Identification Number and Certification\)](#)

This form is used to obtain the correct spelling of name, status, taxpayer ID number (TIN), and signature which certifies under penalty of perjury that the information is correct. The TIN may be a Social Security Number (SSN), Individual Taxpayer ID Number (EIN). Refer to [Payment Tax and Reporting Handbook](#) - section "I. Pre-Payment Decisions". It is highly recommended that the W-9 be scanned and attached to the supplier record. Refer to [Process Help-Attachments in the Supplier File](#). W-9 forms, once attached, may only be viewed by users with the Supplier File Update responsibility. A TIN and a complete and accurate W-9 form is required for most supplier types.

**NOTE:** The name listed on a W-9 form may need to be adjusted when creating the supplier name because the [Supplier File Naming Standards](#) must be followed. For example, words must not be abbreviated and punctuation must generally not be used.

**NOTE:** W-9 forms, once scanned and attached to the supplier record, should be shredded. W-9 forms that are retained in hard copy must be stored in a locked file cabinet or area.

**EXCEPTIONS:** A W-9 form and a Taxpayer ID number are not required for the following supplier classifications/types:

- RF employees – a TIN should not be entered, but the supplier record must be linked to the employee's HR record. Refer to [Process Help - Create a Supplier Record](#).
- SUNY employees – a TIN is optional, but is **highly recommended**.
- Non-employee Individuals (for reimbursements and human subjects) – a W-9 and TIN are optional, but are highly recommended. For human subjects, a TIN is required, if payments reach \$600.00. For more information on human subject payments refer to [Human Subject Payments](#).

### **For Non-US Citizens - Non-Resident Aliens for Tax Purposes**

#### [W-8BEN form \(Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding\)](#)

Part I of the form is used to obtain the correct spelling of name, status, taxpayer ID number (TIN), and signature which certifies that the information is correct under penalty of perjury. The TIN may be either a Social Security Number (SSN), Individual Taxpayer ID Number (ITIN) or an Employer ID Number (EIN).

Part II of the W-8BEN also serves a dual purpose by providing a region for an NRA to claim treaty exemption (if applicable) for **certain non-service income**. Service income includes employment or independent contractors. Non- service income includes fellowships, royalties, and rent. Participant support payments are NOT eligible for treaty exemption). A W-8BEN is required for all NRA supplier types with the following **exceptions** since they are not reportable payments to the IRS:

Foreign organizations and businesses conducting activity in a foreign country.

NRA - Payments determined under IRS rules as "Foreign Source." CAUTION: This determination is not as simple as where the funds originated. The rules are different for every payment classification. Payments determined to be

US source are taxable and reportable. Payments determined as foreign source are not taxable or reportable. To learn more find the particular payee in the [Payment Tax and Reporting Handbook](#) - section "II. Rules and Guidance for Different Types of Payees" for guidance.

NRA – Non-taxable – a non-US supplier receiving payments that are not effectively connected to a reportable payment classification. For example the payments cannot be classified as independent contractor, participant support, royalties or rent. Many times these payments are for foreign individuals simply receiving reimbursements and the reimbursements are not connected to reportable payment classification activity. CAUTION: the typical travel reimbursement exclusion from income is only applicable to service (employment/independent contractor) income and **not non-service income**.

**NOTE:** If a reportable NRA individual does not have a TIN:

The cannot claim income tax treat exemption and Must apply for an ITIN using an IRS [W-7 form](#).

The supplier record may be saved without entering a TIN, but campuses are responsible for monitoring this.

**NOTE:** W-8BEN and other related forms, once scanned and attached to the supplier record, should be shredded. Any forms that are retained in hard copy must be stored in a locked file cabinet or area. If a campus location does not have the capability to scan and attach the forms, a note should be entered in the attachment section of the supplier record to indicate that the form(s) have been obtained and are on file at the campus location.

### **3. What are the requirements for a Supplier Name?**

Supplier name is a person's name or an organization's name. A supplier name may not always be the same as the "remit to" name on an invoice. For example, an invoice may say to remit to NCURA rather than the full supplier name of National Council of University Research Administrators. Refer to the [Supplier File Naming Standards](#) for additional examples. Also, a W-9 for a corporation or other non-reportable business may indicate that they are doing business as (DBA) a different name than shown on their tax return. In this case, the supplier name must be the same as the DBA name listed on the W-9. Examples of names that are not supplier names are: Petty Cash, Reserve Account, Award or Project numbers, etc.

The [Supplier File Naming Standards](#) must be followed when creating a new supplier.

### **4. What are the requirements for a Supplier Address and Site Name?**

The address name should be the name of the city in which the address is located - example Albany. A site name must be a campus location code unless the payment is tax-reportable. In this situation, the site name must be 1099. In most cases, the supplier address is an individual's home address, not a campus address. An employee must have a HOME address, however, they may also have a PROVISIONAL or campus address. The address for any type of organization must be the address of the organization, not in care of a campus address. If a campus wants to receive the check before sending it, it should request that the check be returned to campus.

### **5. What is the difference between a supplier address and a site?**

A supplier is the overall supplier record. The record is made up of individual tabs or regions, each containing different types of information. An address is considered the physical location of a vendor. A site is a separate part of the supplier record and includes a campus location code found in the [Supplier File Naming Standards Appendix](#) (or a 1099 code) and a supplier address. A supplier record can have multiple addresses as well as sites associated with it. A new address/site must not be set up in an inactive supplier record.

### **6. What are Supplier Classifications/Types?**

It is important to use the correct supplier type. Full descriptions can be found in [Supplier Type Field Definitions](#). The following are the most common types:

**Supplier** – used for any U.S. organization that is not a company, corporation, contractor, or a partnership. A TIN and W-9 is required.

**Company** - used for any supplier that is a corporation including an LLC corporation. A TIN and a W-9 is required.

**Partnership** - used for any entity that is not a corporation including an LLC partnership. A TIN and a W-9 is required.

**Employee** – (RF employee) – reimbursements or payments when employee is a human subject, or for participant support, or royalties.

**SUNY Employee** – for reimbursements or payments when employee is a human subject or independent contractor, or for participant support, or royalties.

**Contractor** – for US citizens, permanent residents and resident alien independent contractors.

**Participant Support** – for US citizens, permanent residents, and resident aliens.

**Non-Employee Individuals** – used for non-employee reimbursements (campus location site code) and human subjects (1099 site name).

**Non Citizen-Individuals** – for non-resident alien individuals paid reportable or non-reportable miscellaneous income payments. See full descriptions in [Supplier Type Field Definitions](#).

**Foreign Supplier (Companies/Organizations)** – used for foreign businesses and organizations.

**Rents** – for US citizens, permanent residents and resident alien rent recipients.

**Sub-Recipient Foreign** - used when a supplier is foreign-based entity and receives funds to conduct an activity under an award program.

**Sub-Recipients** - non-federal entity that expands federal awards received from a pass-through entity to carry out a federal program.

**SUNY** - all SUNY schools are set up in the Supplier File. Refer to the [Supplier File Naming Standards Appendix](#).

## 7. What are reportable payments?

Reportable payments processed at the RF include payment classifications of Employees, Fellowships, Independent Contractors, RF defined Participant Support, Royalty or Rent. These payments are called reportable payments because the RF is required to create and distribute a tax statement to the individual at calendar year end and report the income to the IRS. Suppliers that will be receiving reportable payments must be set up with a 1099 site and tax reporting.

Employee and Independent Contractor payments are considered "service" payments. All services provided by employees and independent contractors are reportable income. Further clarification follows:

**Employees** - When an employee and employer relationship exists, all payments processed to an RF employee are reportable income unless an IRS rule exists to exempt the payment from reportable wages. A perfect example of such an exemption from employee wages would be travel expenses paid from AP and substantiated under accountable plan rules (if not substantiated, then reportable). The accountable plan rules and exemption from income are valid for services payments only and will also be mentioned in the next session on independent contractors. Some payments are processed on the accounts payable system for RF employees, and must be examined to ensure they are not taxable and reportable and instead should be processed on the payroll system.

Refer to the [Non-Salary Payments Policy, Guidelines](#) and [Procedures](#).

Example could be moving expenses reimbursements – which have specific rules and are required to be paid on the payroll system for tax withholdings and W-2 reporting purposes instead of the AP system. Other examples of payments to employees that are reportable on a W-2 and should not be paid through accounts payable include, cash or cash equivalents (i.e. gift cards), living allowance, utilities, contributions for educational support for children, in other words any payment of personal benefit to the employee. Also, an RF employee cannot be paid for independent contractor services at the same time as employment. Instead the payments should be included in employment payments. For questions about classification contact the central office HR Class and Compensation department. For questions about tax and reporting rules refer to the [Payment Tax and Reporting Handbook](#).

**Independent Contractors** - Payments for services (only services) provided by an independent contractor are reportable. The substantiated travel expense reimbursements paid and mentioned in the employee section for the accountable plan are also applicable as exempt from income for independent contractors. Contracts with the independent contractor must be followed and in some cases may have specific instructions that override these general instructions.

Fellowship payments, participant support, royalties and rent payments are non-service payments, but still are reportable.

Reportable payments are also made to entities such as partnerships and limited liability companies (LLC). What the supplier does in order to receive payment, defines the true "payment classification." Refer to portal section on Payment Classification.

**NOTE:** If an LLC is a corporation, a payment is not reportable. If an LLC is a partnership or a disregarded entity, a payment is reportable if a service is being provided. It is not reportable if only goods are being provided. If a partnership or disregarded entity is only providing goods, the supplier should be created with a normal campus site instead of a 1099 site. The individual creating the new supplier record should attach a note to the supplier record at the header level to indicate the reason that a 1099 site was not created.

The following are **never** 1099-MISC reportable:

Corporation - including a limited liability company (LLC) corporation.

Employee Reimbursement (assuming substantiated, otherwise W-2)

Independent Contractor Reimbursements (assuming substantiated - unless specifically included by a grant)

Reimbursements or payments not effectively connected to reportable income

Payments to Non-Resident Alien for tax purposes

The following are **never** NRA 1042-S reportable:

Employee Reimbursement (assuming substantiated)

Independent Contractor Reimbursements (assuming substantiated - unless specifically included by grant)

Reimbursements or payments not effectively connected to reportable income

Payments determined to be foreign source by IRS rules. Only US Source payments are subject to tax and reporting rules.

Refer to [Payment Tax and Reporting Handbook](#) - section "I. Pre-Payment Decisions" for guidance.

## 8. What is "IRS Residency determination for tax purposes?"

There are four different residency determinations for tax purposes:

US citizen

Permanent Resident (Green Card test)

Resident Alien (meets the Substantial Presence Test – SPT) Nonresident Alien

**NOTE:** Gather information from a Non US supplier with the [Request for Alien Information for Miscellaneous Income Payments](#) form. Completion of page 2 of the form determines the last three items statuses mentioned above.

**9. What are the applicable tax rules for the different residency determinations for tax purposes and how are they used to determine the supplier type?**

The following table illustrates an overview of applicable tax and reporting rules.

| Accounts Payable Reportable Payment Classifications                              | Residency Determination for Tax Purposes      | IRS Tax and Reporting Rules   | Supplier Set Up  | Year End Tax Statement   |
|--|---|---|--|--|
| Independent Contractor   | US Citizen<br>Permanent Resident (Green Card) | US Citizen for tax purpose rules (no withholding required)                                      | 1099 Supplier  | 1099-MISC (reported when certain limits are reached)                 |
| Independent Contractor<br>RF defined Participant<br>Support<br>Royalties<br>Rent | Nonresident Alien                             | Nonresident Alien for tax purpose rules<br><br>(30% withholding, with some possible exceptions) | Supplier type "Non Citizen-Individual"<br><br>Appropriate "1042-S Tax Rule" Value v invoice distribution | 1042-S (all payments and tax withholdings reported, some exceptions) |

**NOTE:** All Non-Citizen Individuals must be set up with a campus location site name. For example, 030-1042 or 030-NRA.

**NOTE:** A Non-Citizen Individual must never be set up with a 1099 site.

**NOTE:** Withholding tax is only set up on applicable "NON CITIZEN-INDIVIDUAL" supplier types and taxable invoices. Never on any other supplier type.

**10. What are the different types of 1099 Miscellaneous Income Codes listed in the List of Values in the Tax Reporting area?**

- MISC 1 – used for rent MISC 2 – used for royalties
- MISC 2 – used for royalties
- MISC 3 – other income – for RF defined Participant Support, Human Subjects and other income deemed miscellaneous and reportable on the 1099-MISC (Refer to box 3 instructions for the [IRS 1099-MISC form](#))
- MISC 7 – Non-employee compensation -for Independent Contractors

**11. What else do I need to know before I can create a 1099 (1099-MISC) reportable supplier?**

Sometimes, a tax-reportable supplier may have a tax reporting name that is different than the supplier name as shown on the W-9. For example, John T Jenner doing business as (DBA) Jenner Consulting Services. In this situation, the name in the reporting name field in the tax reporting area, must relate to the TIN on the W-9 form. In other words the TIN and Name are matching the TIN and Name in the SSA and IRS database. Refer to the [Supplier File Naming Standards](#).

Annually the IRS compares the prior year RF 1099-MISC form data submitted for any Name and TIN mismatches. Refer to the [Payment Tax and Reporting Handbook](#), section "III. Post-Payment Reporting".

**12. If the supplier is a non-US Citizen-Individual, what do I need to understand to be able to correctly create the supplier record?**

The tax rules regarding non-US Individuals are complicated. Refer to the [Payment Tax and Reporting Handbook](#) for guidance. You must select supplier type "Non Citizen-Individual" and the appropriate value in the "1042-S Tax Rule" fields in the invoice distribution descriptive flex field (DFF).

**NOTE:** "USAID Non Taxable" and "USAID Taxable" are tied to specific United States Agency for International Development payments. These are NRA fellowships and under IRS 1441 exempt for "per diem for subsistence" which translates to food and lodging. Food and lodging is nontaxable and other payments taxable at a fellowship reduced rate under the rules of 14%.

**TE (Treaty Exemptions)** - Each reportable payment classification (independent contractor, royalties and rent) have specific treaty implications. For the supplier to "claim" treaty exemption they must complete the proper IRS form. For independent contractor service income, IRS form 8233. For non-service income (royalties or rent), IRS form W-8BEN Part II. Participant support income is not eligible for treaty exemption. Treaty exemption does not always mean full exemption. For some types of payment classification only partial or reduced tax rate may be applied dependent upon the country and treaty in place. Refer to [Payment Tax and Reporting Handbook](#) for guidance. Within section "II. Rules and Guidance for Different Types of Payees" the sequential rules for NRAs are covered, including income tax treaty exemptions. In addition see "Appendix C - Income Tax Treaty Administration."

**13. What do I need to do if an RF employee or a SUNY employee needs to receive a tax reportable payment as a human subject, participant support, or a royalty?**

For employee suppliers, campuses can either select the HOME or PROVISIONAL site as the tax reportable site and tax reporting information must be entered using the applicable MISC Code for 1099 invoices.

For SUNY employee suppliers, a 1099 site must be created and tax reporting information must be entered using the applicable MISC Code for 1099 invoices.

**NOTE:** When making a non-reportable reimbursement payment to an RF employee, the MISC code must be removed in distributions.

**14. What are the required fields to create a new supplier?**

| All Suppliers                                      | 1099 Reportable  | 1042 NRA Reportable   |
|--|--|---|
| Supplier Name                                      | Supplier Name  | Supplier Name   |
| TIN (refer to exceptions above)                    | TIN  | TIN   |
| Supplier Classification/Type Site name and address | Supplier Classification/Type<br>Tax Reporting (header & site) (MISC Code, Name Control & Organization Type)<br>Site name & address | Supplier Classification/Type NON CITIZEN INDIVIDUAL<br>"1042-S Tax Rule" value invoice distribution DFF<br>Withholding as applicable (header & site)<br>Country of tax residence<br>Site name & address |

**NOTE:** For more detail on required fields, refer to [Process Help - Create a Supplier Record](#). Forms help is available in the Supplier File application.

**15. After a supplier has been created, what changes can be made to a supplier record?**

A supplier name can only be changed if there has not yet been any activity on it. (Ex. purchase order or payment). Prior to making any changes to the TIN field, Central Office must be notified after the campus location has first verified that the existing TIN is incorrect. Also, once there has been any activity, a site code must NEVER be changed from 1099 to a campus location code or a campus location code to 1099.



## **16. If a supplier name has changed, what procedure must be followed?**

When it has been verified that a supplier name has changed, a new supplier record must be created and a [Supplier Merge Request form](#) must be completed and sent to the [Supplier File Request Mailbox](#) at Central Office. Requests for merges of businesses must include additional documentation such as a notification received from the business. As necessary, Central Office may request additional documentation from campuses before performing a merge. It is highly recommended that a W-9 form and letters or other notifications received from businesses regarding name changes be scanned and attached to the supplier record).

## **17. If I notice what appears to be a duplicate supplier in the database, what should I do?**

You should verify that it is a duplicate and then send a Supplier Merge Request form to the [Supplier File Request mailbox](#) at Central Office. The request will be reviewed prior to a merge being completed. If you create a supplier in error, you must contact Central Office to request that the supplier be inactivated.

## **18. What does INACTIVE OR INACTIVATED mean in the status field at the header level of the supplier record?**

INACTIVE generally means that the supplier has been merged with another supplier. Go into the descriptive flex field (DFF) under the status field to find additional information. A supplier that is inactive because of a merge cannot be reactivated. INACTIVATED generally means that the supplier has not had activity associated with it for over two years, that a supplier has asked to be inactivated, or that a supplier was created in error. Annually, Central Office runs a process to inactivate suppliers that have had no activity in more than two years. A supplier that is listed as inactivated can be reactivated by sending an e-mail request to the Supplier File Request mailbox at Central Office.

## **19. How does Central Office monitor the new suppliers and sites being created?**

Each day, Central Office staff runs the RF New Supplier/Supplier Sites Listing for the previous day's activity. Various fields are reviewed:

Supplier Name - were the Naming Standards followed and is the name spelled correctly?

Site - was a site set up and is the site name either a campus location code or 1099 (for a tax reportable supplier)?

Supplier Type - was the appropriate type used?

Tax Reporting - if set up with a 1099 site, was tax reporting fully set up?

**Central Office staff then sends an e-mail to the user who created the record as well as to the user's Supervisor notifying them of any errors. If necessary, a [Supplier File Merge Request](#) must be sent to the Central Office [Supplier File Request mailbox](#).**

## **20. Should Campus locations monitor the new suppliers and sites that they have created?**

Yes, it is highly recommended that all campuses also run the RF New Supplier/Supplier Site Listing for the previous day's activity to ensure that suppliers have been entered accurately. Campuses may schedule this report to be run in Oracle daily and have the report e-mailed to them upon completion.

## **21. What references, forms, and reports are available to me?**

### **Supplier File**

- [Supplier File — Oracle Process Help](#)
- [Supplier File Naming Standards](#)
- [Supplier File Request Form](#)
- [Supplier File Merge Request](#)

- [IRS W-9](#)
- [IRS W-8BEN](#)
- [IRS W-7](#)
- [Request for Alien Information for Miscellaneous Income Payments](#)

### Payment Classification

- [Payment Tax and Reporting Handbook](#)
- [IRS Categories of Evidence](#)
- [Twenty Factors of the Common Law Test](#)
- [Engaging Independent Contractors](#)

### US TINs, IRS Residency for Tax Purposes, Applying tax and Reporting Rules

- [Payment Tax and Reporting Handbook](#)

### Monitoring

- [RF New Supplier/Supplier Sites Listing](#)

### Monitoring Reports

- [1099 Payments Report](#)
- [NRA Payments Review Report](#)

### Change History

| Date              | Summary of Change  |
|-------------------|--|
| June 27, 2023     | Updated references to Participant Support.   |
| August 29, 2018   | Updated document to include correct MISC coding for human subjects; removed obsolete tax and reporting links (now replaced by the Payment Tax and Reporting Handbook); referenced Non- Salary Payment Policy and also reviewed for accuracy and clarity. |
| December 23, 2016 | Updated links.   |
| February 19, 2014 | Revised reference guide to accommodate R12 changes.  |

### Feedback

Was this document clear and easy to follow? Please send your feedback to [webfeedback@rfsuny.org](mailto:webfeedback@rfsuny.org).