



ALL U.S. Citizen, Permanent Resident (Green Card) or Resident Alien (meeting the SPT test) Payment Classifications

Employees

Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Taxation & Filing References
<p>Employee / Employer Relationship</p> <p>Services provided for the employer and RF controls how, when and where the work is performed. Refer to Employee</p> <p>Business Travel Reimbursements – Not taxable or reportable by the RF IF documented and turned in timely, otherwise taxable (RF must withhold) and included as reportable income on W-2.</p>	<p>Citizenship and Immigration Information – Employees must complete USCIS I-9 Employment Eligibility Verification.</p> <p>Social Security (SS) and Medicare Withholding (only applicable for employees) – The RF is responsible to evaluate each employee SS and Medicare tax or exemption status and withhold based on annual rates and limits released from the government. Student status exemptions may apply when attending classes at a SUNY institution.</p> <p>Federal and NYS Income Tax Withholding - Employees follow instruction on forms and complete IRS and NYS withholding or exemption certificates. RF withholds based on the tax status the employee provides on the withholding certificate and tax rate tables issued from Internal Revenue Services (IRS) and NYS Department of Taxation and Finance (NYS).</p> <p>Income tax default rule - If incomplete or no withholding / exemption certificate is submitted</p>	<p>W-2 Wage and Tax Statement (IRS deadline - Postmarked or available to the employee by January 31)</p>	<p>USCIS Self Check for employment eligibility</p> <p>IRS Website – Tax Information for Employees</p> <p>IRS Form 1040 Instructions – U.S. Individual Income Tax Return</p> <p>IRS and Social Media</p> <p>IRS You Tube Video Channel</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax</p> <p>IRS Publication 919 – How do I adjust my tax withholdings?</p>

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	<p>to RF offices, the RF is required to withhold at a default rate under IRS rules. This rate is Single and 0 allowances, the highest possible withholding rate.</p> <p>Employees are responsible to ensure they have enough income taxes withheld during the year to meet tax liabilities when they file their individual income tax return. For more information on current tax, withholding and W-2 reporting, visit the Self Service area of the RF website.</p> <p>The following forms links for assistance:</p> <p>IRS Form W-4</p> <p>NYS Form IT-2104 (NYS tax withholdings)</p> <p>NYS Form IT-2104E (NYS claim for tax exemption)</p> <p>NYS Form IT-2104.1 (Work outside NYS). NYS – Do I Need to File an Income Tax Return?</p> <p>IRS Form 673 - Statement for Claiming Exemption From Withholding on Foreign Earned Income Eligible for the Exclusion(s) Provided by Section 911 (U.S. Citizen – Live and work outside U.S.)</p> <p>IRS Publication 593 – Tax Highlights for U.S. Citizens and Resident Going Abroad</p> <p>IRS W-9 + supporting statement (Resident aliens continuing income tax treaty benefits)</p>		<p>Call 1 800 829-4477 for the IRS TeleTax and listen to:</p> <p>#751 Social Security and Medicare Tax Rate</p> <p># 753 Form W-4 – Employee’s Withholding Allowances Certificate</p> <p># 762 Independent Contractor vs. Employee</p> <p>IRS Publication 1779 Employee or Independent Contractor</p> <p>SS-8 Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax Status</p> <p>Need a copy of your W-2? Go to the Self Service area of the RF website to find out how to access a copy on-line</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell you last name and leave contact information.</p>

Independent Contractors

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<p>Independent Contractor</p> <p>Contracted services are provided, but the RF does not control or does not have the right to control how, the work is performed. Refer to Independent Contractor Defined</p> <p>Business Travel Reimbursements – In general, not taxable IF documented and turned in timely, otherwise taxable and reportable income on 1099-MISC.</p>	<p>Request for basic Information</p> <p>Staff will request that the payment recipient provide an official name, address, tax classification and U.S. TIN on IRS Form W-9, or a similar form. It is very important to provide this information to us to ensure we have the accurate information in our payment and reporting system.</p> <p>Income Tax Withholding:</p> <p>The RF is not required to withhold income taxes at time of payment but the recipient will have self employment tax implications during the calendar year and at year end when they file their individual income tax return.</p> <p>Generally self employed register and pay “estimated tax payments” quarterly during the calendar year to the IRS and / or NYS to ensure they have paid taxes and paid them timely and avoid late payment penalties when filing year end individual income tax returns.</p> <p>IRS 1040-ES and NYS Estimated Tax for Individuals.</p> <p>Note on Social Security (SS) and Medicare taxes – Independent contractor payments are services.</p>	<p>1099-MISC Box 7 – “Nonemployee Compensation”</p> <p>(IRS deadline - Postmarked or available by January 31)</p> <p>Reporting threshold - \$600 or more.</p> <p>If the amount is less than \$600, the RF is not required to issue a 1099-MISC but this does not relieve the payment recipient from individual filing responsibilities.</p>	<p>Self-Employed Individuals Tax Center</p> <p>IRS Form 1040 Instructions</p> <p>Search on “1099-MISC” Box 7 and “self employed”</p> <p>IRS Form 1040 (Schedule SE) IRS instructions for Schedule SE – Self Employment Tax</p> <p>IRS Form 1040 (Schedule C) Schedule C Instructions</p> <p>IRS and Social Media</p> <p>IRS You Tube Video Channel</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax</p> <p>Call 1 800 829-4477 for the IRS TeleTax and listen to # 762 Independent Contractor vs.</p>

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	<p>Generally self employed also are required to pay their governmental SS and Medicare tax and matching employment portions. This tax is calculated within the independent contractors self employment schedule of their individual income tax return. See links to IRS Form 1040 (Schedule SE) in the next columns.</p>		<p>Employee # 103 Tax help for small businesses and self employed #554 Self-employment tax IRS Publication 1779 Employee or Independent Contractor SS-8 Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax Status Need a copy of your 1099-MISC form? Visit the campus RF office your payments originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell you last name and leave contact information.</p>

Fellowships

Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Tax Filing References
<p>Fellowship</p> <p>Non service award. Payments in support of academic study or fellow-initiated research at a SUNY institution.</p> <p>Example: A student or scholar initiates research and is awarded a fellowship award for support.</p>	<p>Request for basic Information</p> <p>Staff may request that the payment recipient provide an official name, address, tax classification and U.S. TIN on IRS Form W-9, or a similar form. It is very important to provide this information to us to ensure we have the accurate information in our payment and reporting system.</p> <p>Income Tax Withholding:</p> <p>The RF is not required to withhold income taxes at time of payment but the recipient may have tax responsibilities to this income at year end when they file their individual income tax return depending upon how the funds were expended.</p> <p>The RF is also not required to report the income to the government, but under IRS and external accounting guidance, the RF produces a “Payment Reporting Memo” at year end to report the total amount of payment to the fellow during the year and guidance to the fellow on potential filing responsibilities. It is then the responsibility of the fellowship recipient to discern what if any portion of the fellowship expended are taxable and reportable on the fellowship recipients individual income tax return.</p> <p>Recipients may want to review the specific impacts to their tax liability and estimated tax payments. 1040-ES Estimated Tax for Individuals</p> <p>Social Security and Medicare taxation is not applicable with non service payments.</p>	<p>RF Payment Reporting Memo</p> <p>(Not an official IRS form, therefore no deadline – distributed or available around January 31)</p>	<p>Call 1 800 829-4477 for the IRS TeleTax and listen to Topic # 421.</p> <p>IRS Publication 17 – Your Federal Income Tax</p> <p>IRS Form 1040 Instructions</p> <p>Search on “Fellowship”</p> <p>IRS and Social Media</p> <p>IRS You Tube Video Channel</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell you last name and leave contact information.</p>

Participant Stipends (RF Defined)

Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Tax Filing References
<p>Participant Stipend (RF Defined)</p> <p>Non service support. Payments for a person engaged in a non-academic vocational or secondary school education and training program such as outreach and enrichment programs. The expectation is to attend an event.</p> <p>Considered “Other” income - the RF defined this income with a title of “Participant Stipends”</p> <p>Example: An individual participates and is paid in a vocational or training event, such as Upward Bound.</p>	<p>Request for basic Information Staff will request that the payment recipient provide an official name, address, tax classification and U.S. TIN on IRS Form W-9, or a similar form. It is very important to provide this information to us to ensure we have the accurate information in our payment and reporting system.</p> <p>Income Tax Withholding: The RF is not required to withhold income taxes at time of payment but the recipient most likely will have tax responsibilities to this income at year end when they file their individual income tax return.</p> <p>Recipients may want to review the specific impacts to their tax liability and estimated tax payments. IRS 1040-ES and NYS Estimated Tax for Individuals.</p> <p>Social Security and Medicare taxation is not applicable with non service payments.</p>	<p>1099-MISC Box 3 – “Other” Income (IRS deadline- Postmarked or available by January 31)</p> <p>Reporting threshold - \$ 600 or more</p> <p>If the amount is less than \$600, the RF is not required to issue a 1099-MISC but this does not relieve the payment recipient from individual filing responsibilities.</p>	<p>IRS Form 1040 Instructions Search on “1099-MISC” Box 3 and in relationship to “other” income</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax Search on “1099-MISC” Box 3 and in relationship to “other” income</p> <p>IRS and Social Media IRS You Tube Video Channel</p> <p>Need a copy of your 1099-MISC form? Visit the campus RF office your payments originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell you last name and leave contact information.</p>

Royalties

Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Tax Filing References
<p>Royalties</p> <p>Non service payment. The portion of payments to individuals for negotiated agreements for Industrial Equipment, Industrial Know-How, Film & TV, Copyright or Patent royalties.</p>	<p>Request for basic Information</p> <p>Staff will request that the payment recipient provide an official name, address, tax classification and U.S. TIN on IRS Form W-9, or a similar form. It is very important to provide this information to us to ensure we have the accurate information in our payment and reporting system.</p> <p>Income Tax Withholding:</p> <p>The RF is not required to withhold taxes at time of payment but the recipient most likely will have tax liabilities at year end when they file their individual income tax return.</p> <p>Recipients may want to review the specific impacts to their tax liability and estimated tax payments. IRS 1040-ES and NYS Estimated Tax for Individuals.</p> <p>Social Security and Medicare taxation is not applicable with non service payments.</p>	<p>1099-MISC Box 2 – “Royalties”</p> <p>(IRS Deadline- Postmarked or available by January 31)</p> <p>Reporting threshold - \$ 10 or more</p> <p>If the amount is less than \$10, the RF is not required to issue a 1099-MISC but this does not relieve the payment recipient from individual filing responsibilities.</p>	<p>IRS Form 1040 Instructions</p> <p>Search on “1099-MISC” Box 2</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax</p> <p>Search on “1099-MISC” Box 2 and in relationship to “royalty” income</p> <p>IRS and Social Media</p> <p>IRS You Tube Video Channel</p> <p>Need a copy of your 1099-MISC form? Visit the campus RF office your payments originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell you last name and leave contact information.</p>

Rent

Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Tax Filing References
<p>Rent</p> <p>Non service payment. Payment, usually of an amount fixed by contract, paid to an individual at specified intervals in return for the right to occupy or use their property</p>	<p>Request for basic Information</p> <p>Staff will request that the payment recipient provide an official name, address, tax classification and U.S. TIN on IRS Form W-9, or a similar form. It is very important to provide this information to us to ensure we have the accurate information in our payment and reporting system.</p> <p>Income Tax Withholding:</p> <p>The RF is not required to withhold income taxes at time of payment but the recipient most likely will have tax responsibilities with this income at year end when they file their individual income tax return.</p> <p>Recipients may want to review the specific impacts to their tax liability and estimated tax payments. IRS 1040-ES and NYS Estimated Tax for Individuals.</p> <p>Social Security and Medicare taxation is not applicable with non service payments.</p>	<p>1099-MISC Box 1 – “Rent”</p> <p>(IRS deadline- Postmarked or available by January 31)</p> <p>Reporting threshold - \$ 600 or more</p> <p>If the amount is less than \$600, the RF is not required to issue a 1099-MISC but this does not relieve the payment recipient from individual filing responsibilities.</p>	<p>IRS Form 1040 Instructions</p> <p>Search on “1099-MISC” Box 1</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax</p> <p>Search on “1099-MISC” Box 1 and in relationship to “rent” income</p> <p>Call 1 800 829-4477 for the IRS TeleTax and listen to Topic # 414.</p> <p>IRS and Social Media</p> <p>IRS You Tube Video Channel</p> <p>Need a copy of your 1099-MISC form? Visit the campus RF office your payments originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell you last name and leave contact information.</p>