



Non-Salary Payment Determinations

Purpose:

Document Non-Salary Payments or benefits provided - refer to RF Procedure & Guidelines.

[IRS Publication 15-B](#) or [IRS Publication 5137 Fringe Benefit Guide](#).

Choose One

RF Employee	Non RF (i.e. SUNY Employee)		
Assignment#	Name		
Name	Address		
	City	State	Zip Code
	SSN		
<u>Project</u> <u>Task</u> <u>Award</u>	<u>Project</u>	<u>Task</u>	<u>Award</u>

Exclude or Exempt - Describe business connection, justification and total. Attach backup and file.

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Taxable and/or reportable - Follow Non-Salary Payment Procedure - Describe

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Allowance - i.e.Housing, rent, MCD (cell phone), computer, other	Amount
Cash or Cash Equivalent	Amount
Educational assistance over IRS limits	Amount
Entertainment/recreational organization membership or club dues	Amount
Housing or Lodging provided as a convenience	Amount
Non job related business licenses or dues	Amount
Parking - value provided over IRS monthly limit	Amount
Non-De Minimis property or services routinely provided or not nominal in value	Amount
Reimbursements for personal MCD (cell phone) not meeting IRS guidelines	Amount
Reimbursement for personal expense - i.e. fee, filings, computer, other	Amount
Supplement - i.e. housing, rent, MCD (cell phone), computer, other	Amount
Tangible prizes over RF limit	Amount
Unsubstantiated Business Travel Reimbursements	Amount
Other, Explain	Amount

Total

Preparer:

Location:

Non-Salary Payment Determinations

Form Instructions	
Step	Action
<p>Be aware and identify when Non-Salary Payments are planned for payment or provided outside the RF payroll system. Collect appropriate documentation and evaluate the payment or benefit for taxation and or reporting requirements.</p> <p>Important - Business Expenditures that could lead to personal use require further documentation to define business versus personal use. Refer to Taxation and Reporting for Non-Salary Payments Procedure.</p>	<ul style="list-style-type: none"> • Start with "Taxation and Reporting for Non-Salary Payments Guideline" and "Taxation and Reporting for Non-Salary Payments Procedure" • Reference IRS publications when needed or appropriate. • If you still need further help to clarify, contact the central office Corporate Payment Compliance Manager
<p>Complete this Non-Salary Payment Determinations "fill in" form.</p> <p>Important - Use the free form text box to explain the basis for the taxation/exemption or exclusion decision.</p>	<p>Complete the form:</p> <ul style="list-style-type: none"> • Required when amounts are taxable and/or reportable and no other standard RF form is required • To document exempt or excluded amounts when no other RF form or documentation exists.
<p>If the payments or benefits are taxable and / or reportable for an individual - provide the form:</p> <ul style="list-style-type: none"> • RF Employee - to the appropriate RF payroll staff at your location • SUNY Employees - RF central office at payroll@rfsuny.org 	<ul style="list-style-type: none"> • Refer to the Taxation and Reporting for Non-Salary Payments Procedure • Copy the RF operating location payroll office • After final processing, file the original form and documentation to support the determination
<p>If the payments or benefits are not taxable or reportable for the individual.</p>	<p>File the form and documentation to support the determination.</p>