

# Payroll (W 2) vs. One Source (1099) Payment Processing Chart

Last Updated on July 25, 2018

	Purchasing (One Source)	Payroll (PCF/ePCF)	Special Notes
<b>Current student (excludes former students/alumni)</b>			
Academic or cocurricular prize/award	9		
Expense reimbursement	9		via Requisition
Work performed (e.g., actor, model, photographer, musical performer)		9	
<b>New/Current, active employee WITH an active job</b>			
Purchase of an employee's tangible product (e.g., artwork, authored book)	9		
Fee/Expense for rental/lease of employee's property or equipment	9		
Expense reimbursement	9		via Expense module
Curriculum Development		9	
Guest lecturing, performing, participating in an educational event or similar item		9	
Prize or award		9	
Class models, patient actors and gallery assistants		9	For: (1) current employees and (2) new individuals used for multiple events in one calendar year
Cross-cultural leader payments		9	
Substitute faculty classroom coverage		9	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
<b>Current active employee WITHOUT an active job (e.g., adjunct not actively teaching)</b>			
Purchase of an employee's tangible product (e.g., artwork, authored book)	9		(1) Inactive adjunct: active employee who last taught within last four academic semesters. (2) Emeriti

Purchasing (One\$ource)	Payroll (PCF/ePCF)	SpecialNotes
----------------------------	-----------------------	--------------

Fee/Expense for rental/lease of employee's property or equipment

or 9

Expense reimbursement

9

via Expense module

Curriculum Development                      eqductin on laveln

9

Guest lecturing, performing, participating in an

