

Independent Contractor Payment Reference Chart

Independent Contractor (payments made to a foreign IC -individual or company- are NOT covered in this chart)	Payment Request Document	Required Attachment(s)	Independent Contractor Questionnaire (ICQ) Required	Signed Contract / written agreement Required	W-9 Required
Link to required documents:	https://www.purchasing.cmich.edu/Payable/doc/INVOICE%20V		https://www.cmich.edu/fas/fsr/cps/Pages/Independent-	https://www.cmich.edu/fas/fsr/cps/Pages/Independent-	http://www.irs.gov/pub/irs-pdf/fw9.pdf?portlet=3
Services <u>other than those listed below</u> provided by either an individual or a business. <i>Individual (includes sole proprietor (dba))</i> <i>Corporation, partnership or LLC</i>	Invoice Voucher or PO invoice (if applicable)	Attachments could include: copy of approved ICQ, contract, vendor invoice & original receipts if reimbursing expenses	YES Submit on-line ICQ to Human Resources for approval Work With Purchasing Services on contract or Purchase Order	YES	YES - unless W-9 already on file in AP (noted on last screen of vendor master record - access Transaction Code XK03)
Guest Speakers & Visiting Experts (who are clearly NOT teaching a course and provide services for < 5 consecutive days) <Travel/ Expense Reimbursement Only>	Invoice Voucher Non-Employee/Student Expense Reimb Form	Copy of signed contract and original receipts if also reimbursing expenses Brochure, flyer, etc and / or original receipts	NO NO	YES YES	YES - unless W-9 already on file in AP (noted on vendor master record in SAP-access Transaction Code XK03) YES
Entertainers (e.g., musicians, actors, comedians, and other performing artists - also includes DJs)	Invoice Voucher	Copy of signed contract and original receipts if also reimbursing expenses	NO	YES	YES - unless W-9 already on file in AP (noted on vendor master record in SAP-access Transaction Code XK03)
MAC Sport Officials	Invoice Voucher	The MAC letter/list of approved officials with payment schedule for games	NO	NO- on file with the MAC	NO - signed W-9 Form on file with the MAC
Other Athletic Sport Officials	Invoice Voucher	Copy of signed CMU Game Official Agreement	NO	YES (CMU Game Official Agreement)	YES
Announcers and Commentators for Athletic Events	Invoice Voucher	Copy of signed contract and original invoice if one is provided	NO	YES	YES - unless W-9 already on file in AP (noted on vendor master record in SAP-access Transaction Code XK03)
Academic Program Reviewers (including accreditation team members)	Invoice Voucher	Copy of signed contract and original invoice if one is provided	NO	YES	YES - unless W-9 already on file in AP (noted on vendor master record in SAP-access Transaction Code XK03)
Interpreters	Invoice Voucher	Copy of signed contract and original invoice if one is provided	NO	YES	YES - unless W-9 already on file in AP (noted on vendor master record in SAP-access Transaction Code XK03)