

HOW DO I KNOW IF I SHOULD USE THE GAC-CPS OR THE GAC-HON FORM ????

GAC-CPS FORM

Look at the definitions in the Object Code Definition list and see what applies to your particular need. If the object code is on this list, this is the form for you to use.

If you have an invoice for your service, and the appropriate object code appears in this list, use this form.

If you do not have an invoice, just complete your information on the form and apply the appropriate Object Code from this list and use this form.

GAC-HON FORM

An honorarium is a payment given to a professional for services performed when fees are not traditionally or legally required.

The object code 1950 is the only object code used on this form.

Example:

We invite an individual to speak at Commencement. They agree to accept this honor from us. We then tell them that we wish to give them an Honorarium. Sometimes, they want this check to go to their Institution or to a charity. This is fine. Be sure you have the tax ID on the Institution (if we are paying them) or the SS number if we are paying the individual. We need this to file the appropriate tax info.

An individual calls us and wants to come to the school to sing at an event we put together each year. We grant them this honor. They are so thrilled at the fact that they are allowed to perform and add this to their resume, that they don't mention a fee. We are really happy to have them do this for us, and we want to give them a small token of our appreciation. This is the form to use!

**CONTRACTED PERSONAL SERVICES
OBJECT CODE DEFINITIONS**

Object	Object Description	Category	Description
1910	Financial & Accounting	Business & Financial Services	Accounting, cash management, financial advisory, investment consulting, collection, or organizational and general management consulting services.
1911	Legal Services	Law & Law Enforcement	Legal services.
1912	Auditing Services	Business & Financial Services	Auditing services.
1920	Consult Fees - Admin	Management Services	Parking, records, insurance, building, waste or similar management services.
1921	City Info Tech Svcs	IT Services	Telecommunication consulting, EDI, applications and systems analysis or similar IT services.
1922	Consult Fees - Engrnr	Engineering Services	Civil, geological, machine, electrical, structural, general, energy management or similar engineering services.
1923	Consult Fees - Educa	Educational Services	Teaching, instruction, workshop, course development, consulting, or similar services on or off campus.
1924	Consult-Web Page Des	Communication & Media Services	Motion picture/television/video/audio production, web page services, advertising services, or booking agent services.
1925	Consult-Advertising	Communication & Media Services	Motion picture/television/video/audio production, web page services, advertising services, or booking agent services.
1970	Academic Services	Educational Services	Teaching, instruction, workshop, course development or similar services.
1980	Other Contract Svcs	Other Services	Other services.
1992	Contracted Security	Law & Law Enforcement	Security analysts, security personnel or other law enforcement services.
1994	Contract Booking Agt	Communication & Media Services	Booking agent services.
1995	Contracted Officials	Other Services	Athletic official services.
1996	Contracted Scorer	Other Services	Athletic official services.
1997	Contracted Timer	Other Services	Athletic official services.
1998	Human Services	Human Services	Working with special populations or similar services.
1999	Scientific Services	Scientific Services	Laboratory, sampling, or other spaciarty services.
3800	Data Processing	IT Services	Telecommunication consulting, EDI, applications and systems analysis or similar IT services.
3965	Lawn & Garden Svcs	Architectural Services	Building design, interiors, space use, site planning, utilities architecture, energy management, landscape, flood control, drafting or surveying
3970	Banking Services	Business & Financial Services	Banking, cash management, financial advisory, investment consulting, collection, or organizational and general management consulting services.
3984	AtivEmp Physicals	Health & Medical Services	Physician, nursing, x-ray, lab, pharmacy, audiology or similar services.
3985	Photographic Svcs	Communication & Media Services	Photographic services.
3991	Interpreter Services	Interpretation Services	Signing, translation, interpreting or similar services.
3993	Transportation Contr	Transportation Services	Transportation services.

SAMPLE

GAC-CPS
(Rev. 2/03)

The University of North Carolina at Greensboro
Office of Financial Services
CONTRACTED PERSONAL SERVICES

DO NOT WRITE IN SHADED AREA

INSTRUCTIONS: Allow at least 10 working days for processing payment to U.S. Citizens.
Allow 30 days for payment to Non-U.S. Citizens.
DO NOT use this form for travel reimbursement.

Select As Applicable: UNCG Employee Medical/Health Care State Employee (Non-UNCG)
 UNCG Student Federal Employee
 Other Individual Receiving State Retirement Benefit

Name of State Agency _____

Select One: U.S. Citizen or Res. Alien Non-Res. Alien (Must attach form NRA 001 and IRS form 8233)

PERSONNEL DATA

NAME: First Renae	Middle Nixon	Last Smith	Tax ID (SSN) 123456789	Date mm/dd/yyyy 3/25/2003
Permanent Mailing Address (residence if individual) 2700 Cottage Place			City Greensboro	State NC
Permanent Mailing Address Continued Apartment 212-D			Country	1099
Zip Code 27455				

PROGRAM DATA

Program Participating In Teaching a Methodology for Preparing the Statement of Cash Flows for a University			Work done in what State NC
Dates of Participation - Beg mm/dd/yyyy 3/17/2003	End mm/dd/yyyy 3/20/2003	\$800.00 / day	Basis of Fee x 4 / days
Type of Service Rendered Teaching and Workshop Presentation			
Contract Title Cash Flows Workshop	Contract Number CF1234	Contract Start Date - MM/YY 02/03	Contract End Date - MM/YY 06/03

Certification:

I understand this information may be reported to the Internal Revenue Service and may be subject to Self-Employment Tax. Under penalties of perjury I certify that:

- (1) The number shown on this form is my correct taxpayer identification number, and
- (2) I am not subject to withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the IRS that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.

Certification Instructions - You must cross out the second certification listed above if you have been notified by IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return.

Signature of Payee _____

ACCOUNT & AMOUNT TO BE CHARGED

Account Number	Amount	Invoice Number	Description	Invoice Date mm/dd/yyyy
270525 1970	\$3200.00	CF1234		3/25/2003

Additional Object Code Definitions

Vendor Number	Voucher Number	Due Date	Tax Code	Bank Code	1099 Code
				06	

I certify that the above services were rendered satisfactorily and the payee is an independent contractor according to University Acct. & Bud. Policy #7.4.

Dept. Head/Prin. Investigator _____ Date _____

C&G Office Approval _____ Date _____

Prepared By _____ Date _____
Accounting Services _____ 4-5795
School/Department _____ Campus Phone _____

SAMPLE

GAC-HON
(Rev. 3/03)

The University of North Carolina at Greensboro
Office of Financial Services
HONORARIA

DO NOT WRITE IN SHADED
AREA

INSTRUCTIONS: Allow at least 10 working days for processing payment to U.S. Citizens.
Allow 30 days for payment to Non-U.S. Citizens.
DO NOT use this form for travel reimbursement.

Select As Applicable: UNCG Employee Medical/Health Care State Employee (Non-UNCG)
 UNCG Student Federal Employee
 Other Individual Receiving State Retirement Benefit

Name of State Agency _____

Select One: U.S. Citizen or Res. Alien Non-Res. Alien (Must attach form NRA 001 and IRS form 8233)

PERSONNEL DATA

NAME: First James	Middle C	Last Baulding	Tax ID (SSN) 987-65-4321	Date mm/dd/yyyy 4/1/2003
Permanent Mailing Address (residence if individual) 29 Retirement Lane		City Greensboro	State NC	Zip Code 27499
Permanent Mailing Address Continued			Country	1099

PROGRAM DATA

Program Participating In Commencement			Work done in what State NC
Dates of Participation - Beg mm/dd/yyyy 5/14/2003	End mm/dd/yyyy 5/14/2003	Honarium Amount \$2000.00	
Type of Service Rendered Commencement Speech			

Certification:

I understand this information may be reported to the Internal Revenue Service and may be subject to Self Employment Tax.

Under penalties of perjury I certify that:

- (1) The number shown on this form is my correct taxpayer identification number, and
- (2) I am not subject to withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the IRS that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.

Certification Instructions - You must cross out the second certification listed above if you have been notified by IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return.

Signature of Payee _____

ACCOUNT & AMOUNT TO BE CHARGED

Account Number	Amount	Invoice Number	Description	Invoice Date mm/dd/yyyy
270525 1950	\$2000.00		Speech	4/1/2003

Vendor Number	Voucher Number	Due Date	Tax Code	Bank Code	1099 Code
				06	

I certify that the above services were rendered satisfactorily and the payee is an independent contractor according to University Acct. & Bud. Policy #7.4.

Dept. Head/Prin. Investigator _____ Date _____

C&G Office Approval _____ Date _____

Prepared By _____ Date _____

Accounting Services _____ 4-5795
School/Department _____ Campus Phone _____