HS = Human Subject Section 8 – Payments to Human Subjects NRA = Nonresident Alien **TEM =** Travel and Expense Management System **UPAY** = University Payables **UPB** = University Payroll and Benefits Make a payment to a human subject Payment made through UPB - Complete Foreign National Payment e-Form - Attach all required supporting documentation Submit form & documentation to UPB http://go.uillinois.edu/NRAHSP Present HS with W-9 Payment made through UPB Did the HS and W-8BEN for is the payment Payment must be Did the HS - Contact UPB to assist in using the IRS presumption rules to determine complete a Wcompletion nore than \$2003 made via check complete W-9? whether or not the HS' payment should be treated at a payment to a NRA 8BEN? and subject to withholding. Payment made through UPAY - Submit W-9 to Vendor Maintenance to set up as a Vendor in Banner - Submit TEM ER "Misc Payment - Vendors, Non-Employees, & Students" - Use account code "141200 Human Subjects" http://go.uillinois.edu/HSPChecks Payment made through UPB oes inclusio Payment must be **Obtain University** - Submit and approve the payment request (PUA) via PARIS criteria require made via check or Identification - Indicate the reason as "Additional Time Worked/Pay" University direct deposit Number (UIN) - Enter Earn Code "HSE" mployment? Add comment {amount to be paid} & "Human Subject Payment" Obtain legal name Payment made through UPAY Are you paying and mailing address - Submit TEM ER "Temp Vendor Payment" by check? for one-time check - Use account code "141200 Human Subjects" http://go.uillinois.edu/HSPChecks payment request Obtain the full/legal name of HS and Payment made using cash advance

ER = Expense Report

1 If at any point throughout this process the HS is known to be a NRA, regardless of the amount of the payment, the University must request a W-8BEN and the payment must be processed through UPB. These payments will be subject to withholding.

keep signature verification receipt

of payment

2 Payments to HS for a study which requires participants to be employees are subject to the employee's tax withholding

- Make payment from research cash advance

Reconcile payment using TEM