



## Financial Administrator's Job Aid for Human Subject Payments

Review the [Human Subjects Policy, Appendix A](#), and the below table. PI's refer to the [Human Subjects – PI Guide](#).

U.S.-Based Study		
Pay by	Value \$100 or less	Value over \$100
<ul style="list-style-type: none"> <li>Bank or Other Gift Card</li> <li>Cash</li> <li>Gifts In-Kind Items</li> </ul> <p>See:  <a href="#">Human Subjects PI Guide Appendix B</a></p>	<ul style="list-style-type: none"> <li>Signed receipt or acknowledgment of payment log (see <a href="#">Appendix B</a>). Keep on file with PI/Office.</li> <li>Best Practice: Collect full legal name at time of payment (see <a href="#">Appendix B</a>) and keep on file with PI/Office.</li> </ul>	
<ul style="list-style-type: none"> <li>Check</li> </ul> <p>See:  <a href="#">Financial Administrator's Job Aid Glacier Job Aid for Foreign National/Nonresident Aliens</a></p>	<ul style="list-style-type: none"> <li>Financial Paperwork: (Send to department processing the payment)</li> <li>U.S. Citizen - <a href="#">W-9</a></li> <li>Foreign National - <a href="#">Foreign Individual Vendor Request Form</a></li> <li>Payment in Lieu of Invoice or Other Invoice</li> </ul>	<ul style="list-style-type: none"> <li>Financial Paperwork: (Send to department processing the payment)</li> <li>U.S. Citizen - <a href="#">W-9</a></li> <li>Foreign National - <a href="#">Foreign Individual Vendor Request Form</a></li> <li>Payment in Lieu of Invoice or Other Invoice</li> </ul>
Foreign-Based Study – U.S. Tax Resident		
Pay by	Value \$100 or less	Value over \$100
<ul style="list-style-type: none"> <li>Bank or Other Gift Card</li> <li>Cash</li> <li>Gifts In-Kind Items</li> </ul> <p>See:  <a href="#">Human Subjects PI Guide Appendix B</a></p>	<ul style="list-style-type: none"> <li>Signed receipt or acknowledgment of payment log (see <a href="#">Appendix B</a>). Keep on file with PI/Office.</li> <li>Best Practice: Collect full legal name at time of payment (see <a href="#">Appendix B</a>) and keep on file with PI/Office.</li> </ul>	
<ul style="list-style-type: none"> <li>Check</li> </ul> <p>Go to:  <a href="#">Financial Administrator's Job Aid Glacier Job Aid for Foreign National/Nonresident Aliens</a></p>	<ul style="list-style-type: none"> <li>Financial Paperwork: (Send to department processing the payment)</li> <li>U.S. Citizen - <a href="#">W-9</a></li> <li><a href="#">Payment in lieu of invoice form</a> or other Invoice</li> </ul>	<ul style="list-style-type: none"> <li>Financial Paperwork: (Send to department processing the payment)</li> <li>U.S. Citizen - <a href="#">W-9</a></li> <li><a href="#">Payment in lieu of invoice form</a> or other Invoice</li> </ul>
Foreign-Based Study – Foreign National		
Pay by	Value \$100 or less	Value over \$100
<ul style="list-style-type: none"> <li>Bank or Other Gift Card</li> <li>Cash</li> <li>Gifts In-Kind Items</li> </ul> <p>See:  <a href="#">Human Subjects PI Guide Appendix B</a></p>	<ul style="list-style-type: none"> <li>Signed receipt or acknowledgment of payment log (see <a href="#">Appendix B</a>). Keep on file with PI/Office.</li> <li>Best Practice: Collect full legal name at time of payment (see <a href="#">Appendix B</a>) and keep on file with PI/Office.</li> </ul>	<p>Signed receipt or acknowledgment of payment log (see <a href="#">Appendix B</a>). Keep on file with PI/Office.</p> <ul style="list-style-type: none"> <li>Best Practice: Collect full legal name at time of payment (see <a href="#">Appendix B</a>) and keep on file with PI/Office.</li> </ul>
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## Department Checklist For Human Subject Payments by Check

*This job aid is for local department use only and does not need to be retained locally or sent to Central Accounts Payable or the NRA Tax Compliance Office.*

Human Subjects must be paid by check if:

- You want human subject to receive a paper check rather than cash, a gift card or in-kind item, OR
- The study is based in the U.S. and a single payment is over \$100.00 (e.g., \$100.01 or more), OR
- The study is based outside the U.S., the participant is a U.S. Citizen or Permanent Resident and the payment is over \$100.00 (e.g., \$100.01 or more), OR
- For a U.S.-based study, you have a reasonable expectation that the participant will earn over \$600.00 in a calendar year from Harvard (as a human subject or in any other role).

Human subjects receiving a check (rather than cash, gift cards, or in-kind items), must be set up as a Harvard vendor. If the individual is not already in the Harvard system, the below documentation must be collected.

**Please note that the information collected contains SSNs and foreign Tax ID Numbers, which are high-risk confidential information. This information must be stored in a secure place until submission to the appropriate financial processing office. The office setting up the individual(s) must shred this documentation as soon as the individual has been set up as a vendor. Pls do not need to keep this documentation unless it is part of the research.**

Check when Complete	U.S. Citizen/Permanent Resident/Resident Alien	Foreign National
	Completed <a href="#">W-9 Form</a> –the address on the <a href="#">W-9</a> form is the payee’s permanent address. If there is a local or different address for the check to be sent, that address also needs to be collected.  <b>W-9 forms are not required for Enrolled Harvard students</b>	Complete <a href="#">Foreign Individual Vendor Request Form</a> .
	Open Vendor Request (VR) in Oracle	Open Vendor Request (VR) in Oracle
	Search VR to see if Recipient exists. If vendor exists with correct information, work is complete and payment may be processed.	Search VR to see if Recipient exists. If vendor exists with correct information, work is complete and payment may be processed.
	If individual does not exist, create new vendor using New Vendor Button*	If individual does not exist, create new vendor using New Vendor Button*
	Select correct vendor type ‘Individual US Citizen or Permanent’ and enter all required information, including email address.	Select correct vendor type ‘Individual Non US Citizen’ and enter all required information, including email address.
	Complete remaining form using information from the W-9	Select <a href="#">Visa Type</a> from drop down list. Study inside U.S. – select VISA type Study outside U.S. - select NE– No Entry
	Select Tub Approver and Submit Request	Complete remaining form using information from the Foreign Individual Request Form.



Check when Complete	U.S. Citizen/Permanent Resident/Resident Alien	Foreign National
	Write vendor request ID on the upper right corner of the <u>W-9</u> form and fax it to AP at 617-495-3660 (or submit via sealed envelope to your central finance office for review and processing if required by your school/unit).	Select Tub Approver and Submit Request
	Check status at Vendor Search – List of My Requests.	If there was no entry into the U.S. Glacier is not required, but individuals must check “No Entry” as the VISA type when being set up in HCOM. If work was done within the U.S., the individual will receive information from <a href="mailto:support@online-tax.net">support@online-tax.net</a> . They must complete and submit information to the Tax Office before they can be activated as a vendor.  See attached <a href="#">GLACIER reference sheet</a> regarding communication to the individual.
	Once vendor is active, prepare a payment request form using the <a href="#">payment in lieu of invoice form</a> using object code 8273	Check status at Vendor Search – List of My Requests.
	Departments should shred W-9 form once vendor is active in the system. Central Accounts Payable will be the office of record for the W-9 form.	Once vendor is active, prepare a payment request form using the <a href="#">payment in lieu of invoice form</a> using object code 8273.
		Departments should shred Foreign Individual Request form once vendor is active in the system.

## Notes:

- \* If an individual is set up as a vendor but not active or if address or other information needs to be updated, refer to the [Harvard Training Portal](#) for additional instructions.
- \* Payment in [Lieu of Invoice Form](#): <http://oc.finance.harvard.edu/lieu-invoice-form>
- \* Glacier Information: <http://admin-eneews.eureka.harvard.edu/news/topics/glacier> or [https://trainingportal.harvard.edu/Saba/Web\\_spf/NA1PRD0068/common/searchresults/glacier/ALL](https://trainingportal.harvard.edu/Saba/Web_spf/NA1PRD0068/common/searchresults/glacier/ALL)



New Vendor Request

[Submit Request](#) [Cancel Request](#)

Foreign individuals must complete the GLACIER program (an online Self-Service tool to determine U.S. residency status) and submit required document to the NRA Tax Group office as indicated in the program. The individual will receive an email from [support@online-tax.net](mailto:support@online-tax.net) providing information on how to log into the GLACIER program. A hold will be automatically placed on the Vendor Request until he or she returns the GLACIER documents to the NRA Tax Group.

Vendor Information

\* Vendor Name

Vendor Name max length = 50

\* Vendor Type

\* Email Address

This MUST be the email address of the Individual/Vendor

Country Issuing Passport

\* Visa Type

Tax Residency

Social Security Number

Enter numbers only (no dashes or punctuation) \*Will be encrypted

HUID

Tax ID

of Birth

If study outside of the U.S. – Note NE for “No Entry” as VISA type.

**PLEASE NOTE - By selection of NE as your Visa Type, you certify both that the individual is not a US Resident and that the services are not being performed in the US**

[Address Standards](#)

Remit Address

\* Address Line1

Address Line2

Address Line3

\* City

The city name will be used to derive the site name

State

Postal Code

example (i.e. 02138-1619)

Country

Canadian Province

[Postal Code Lookup](#)

Permanent Legal Address \*\*\*

\*\*\* Permanent Legal Address will be used for Tax Reporting purposes

☐ Same as Remit Address

\* Address Line1

Address Line2

Address Line3

\* City

The city name will be used to derive the site name

State

Postal Code

example (i.e. 02138-1619)

Country

Canadian Province

[Postal Code Lookup](#)



## Glacier Job Aid for Foreign National - Nonresident Alien Human Subjects

- You will receive an email from [support@online-tax.net](mailto:support@online-tax.net). Please check for this e-mail in your inbox or junk e-mail folder.
- Log into [GLACIER](#) following the email directions and complete the questionnaire.
- Printout forms and send originally signed forms with copies of any VISA documentation (e.g., I-94, VISA passport sticker, etc.) to the NRA Tax Compliance Team via sealed envelope or fax. Never send this information via email. **Originally signed forms are required and must be mailed or faxed before a payment may be issued.**

NRA Tax Compliance Team  
 President and Fellows of Harvard College  
 1033 Massachusetts Ave  
 2<sup>nd</sup> Floor  
 Cambridge, MA 02138  
 FAX: 617-496-3196  
 For questions contact: [nratx\\_ufs@harvard.edu](mailto:nratx_ufs@harvard.edu) or 617-495-8500, option 5.

Human Subjects should check the following boxes in GLACIER

Relationship with Individual (Select as many categories as applicable, but make only one choice per category)	Income Type (If applicable, select one choice per category)
<input type="checkbox"/> Employee/Staff/Internal Post Doc <input type="checkbox"/> Faculty <input type="checkbox"/> Graduate Teaching or Research Assistant <input type="checkbox"/> Student Worker	<input type="checkbox"/> Compensation/Salary/Wages
<input type="checkbox"/> Student Scholarship Recipient/ Stipendee <input type="checkbox"/> Fellow (Monthly External Post Doc) <input type="checkbox"/> Fellowship or Grant Recipient	<input type="checkbox"/> Scholarship or Fellowship (Non-Service) <input type="checkbox"/> Stipend (Non-Service) <input type="checkbox"/> Grant Income
<input type="checkbox"/> Invited Guest or Guest Speaker <input checked="" type="checkbox"/> Consultant/ Independent Contractor <input type="checkbox"/> Honoraria Recipient	<input type="checkbox"/> Honoraria or Guest Speaker Fee <input type="checkbox"/> Consulting Fee <input checked="" type="checkbox"/> Independent Personal Services
<input type="checkbox"/> Artist/ Performer	<input type="checkbox"/> Service Payments to Artist/Performers
<input type="checkbox"/> Copyright Royalty Recipient	<input type="checkbox"/> Copyright Royalty
<input type="checkbox"/> Other Income	<input type="checkbox"/> Prize, Award, or Loan Forgiveness <input type="checkbox"/> Travel Reimbursements
	<input type="checkbox"/> No Payments

Check Consultant/  
Independent Contractor

Check  
Independent Personal Services

If the individual is eligible to receive a Form 1042-S at year-end, Harvard University will notify the individual via email to access GLACIER to view and print Form 1042-S electronically. If permission has not been received, DO NOT check either statement below.

- ☒ The individual has given permission to provide Form 1042-S (if any) electronically via GLACIER.  
☐ The individual has DECLINED receipt of an electronic Form 1042-S (if any) via GLACIER.