Guest/Special Lecturers
Overview

- Procedural Changes
- Procedural Reminders
- Tax Implications
- Questions
Procedural Changes

- Purchase Orders are **NO** longer required
- Approval from CPM is **NO** longer required
- Guest/Special Lecturer Payment Request Forms are required (located A/P website)
  - Domestic Guest/Special Lecturer Form
  - Foreign Guest/Special Lecturer Form
Procedural Reminders

- Students should **not** be paying out of pocket for any expenses related to guest/special lecturers.

- Guest/special lecturers are paid **after** the lecture/event (i.e. after services are rendered).

- Payment amounts are negotiated between the department & the lecturer - travel expenses are **not identified separately unless the lecturer is foreign**
  - CSU & SDSU travel policy & procedures apply - travel claim is required

- Supplier Payment Data Record is required for new suppliers (Individual or Organization)

- A copy of the flyer, bulletin, or brochure supporting the lecture/event is required.
Tax Implications

- Foreign service payments may be subject to federal tax withholding (30%) and need to be identified separately from any travel payments on Foreign Guest/Special Lecturer Form.

- CA nonresident payments are subject to CA tax withholding (7%).

- 1099’s are issued for all domestic guest lecturer payments.

- CSU Faculty from other universities can be paid by their university on a W-2 – SDSU would pay the university.
Questions