



# Guest/Special Lecturers

# Overview

- o Procedural Changes
- o Procedural Reminders
- o Tax Implications
- o 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

- o Students should not be paying out of pocket for any expenses related to guest/special lecturers
- o Guest/special lecturers are paid after the lecture/event (i.e. after services are rendered)
- o 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
- o Supplier Payment Data Record is required for new suppliers (Individual or Organization)
- o A copy of the flyer, bulletin, or brochure supporting the lecture/event is required



# Tax Implications

- o 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
- o CA nonresident payments are subject to CA tax withholding (7%)
- o 1099's are issued for all domestic guest lecturer payments
- o CSU Faculty from other universities can be paid by their university on a W-2 – SDSU would pay the university

# Questions

