



INSTRUCTOR PAY GUIDELINES

This instructional packet will help you work with USCA and your instructor to help them get into the payroll system to get paid.

First, make sure that their name, best phone number, and e-mail address are on the list that the Curriculum Committee Chair gives to the business office each semester. This will help ease confusion if we need to follow up with them on any paperwork or questions.

All instructors fall into one of the following three categories:

- 1. A new instructor who has never worked for the University in any capacity.**
They need to fill out a W9 form.
They need to fill out an invoice for the total number of sessions that they taught.
- 2. A returning instructor who has taught at the Academy before but has never been a USCA employee.**
They may have a W9 form on file if they have taught here recently. If not, they will need to fill one out.
They need to fill out an invoice for the total number of sessions that they taught.
- 3. An instructor who is currently working for the University.**
They need to notify the business office that they are a current employee, provide the name of their department and supervisor, and indicate if they are full-time or part-time.
The instructor needs to follow up with Katie Cromer in the business office their first day of class.

All W9 forms are due to the Academy Office Administrator on the first day of class.

All Invoice forms for instructors or dual forms for employees are due by the last day of class.

Liaisons need to check with their instructors and the business office that all necessary forms have been turned in by the last day of class.

The Office Administrator, Katie Cromer, is in the Business and Educational Building Room 111. Office hours are 9:00 a.m. to 4:00 p.m. and the phone number is (803)-641-3756 and email is KatieC@usca.edu.



Independent Contractor Invoice

Date: _____

Invoice # _____

To: USC Aiken Academy for Lifelong Learning

Contractual Services Rendered

Description of Services:

Instructor for the Academy of Lifelong Learning

_____ Sessions:

Fee:

\$75.00/session

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total Due:

Make Check Payable to: _____

Address: _____

PLEASE REMIT PAYMENT WITHIN 30 DAYS

Thank you

How to fill out the invoice:

1. Put the date as the last class being taught.

2. The invoice # will be the instructor's initials and the last day of the classes taught.

So if Katie Cromer taught classes that ended on March 5th, 2019, her invoice # would be KC030519.

3. Under Description of Services is where you will fill out the number of sessions taught and the dates of each session.

Sessions are considered each time they come in to teach

*Please put the session dates on the blank lines under "Description of Services"

4. The lines under the fee column are for you to put \$75.00 per each session and the "Total Due" is the amount of \$75.00 multiplied by the number of sessions taught.

5. Next to the make check payable to, put the legal name of the instructor. This is will be the name printed on the check.

6. Finally, add the mailing address of the instructor. Please include city, state, and zip code.

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes:	
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									
-				-					
or									
Employer identification number									
-									

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (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; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.