

INVOICE VOUCHER (A-12)

Invoice Vouchers are payment forms to be used only in situations where competitive pricing is not an issue or where competition has been specifically exempted by statute or regulation, see list below. Invoice Vouchers are not procurement documents. If you have additional questions, please see [Frequently Asked Questions](#) on the Controller's website or contact the Accounts Payable Manager [Judy Moore](#) 874-4419 prior to ordering. All other purchases need to be processed in accordance with the policies and procedures as set forth in the [URI Purchasing Manual](#).

The [Invoice Voucher](#) form is available on the [Controller's website](#) (www.uri.edu/controller) as an Excel document.

Payments that can be processed on an Invoice Voucher for the following types of expenses:

Advertisements	Memberships
Books, texts or library	Postage
Dues and Subscriptions	Payments to Cities or Towns
Freight	Registration Fees
Foreign Honorariums	Reprints of Books, Periodicals
Honorariums	Seminars
Licenses	Sewer Use Charges
Meals	Utility Charges (not cell phones)

Instructions:

All invoice voucher forms must include:

1. PeopleSoft vendor ID number. If the vendor is not on the PeopleSoft system, the department must obtain a completed [W-9 form](#) from the vendor to submit with the Invoice Voucher.
2. Vendor payment remittance address
3. Is payment for an Honorarium? Circle Yes or No
4. Is it a non-US vendor? Circle Yes or No. If yes, vendor needs [W-8BEN](#) form submitted.
5. Vendor invoice number
6. Vendor invoice date
7. URI department address who placed the order
8. Number of units
9. Description of items
10. Price per unit
11. Total price per item (formula on Excel form)
12. Total amount should agree to invoice total. (formula on Excel form)
13. Complete PeopleSoft chartfield string and amount to be charged to each individual chartfield strings. Total must agree to invoice total.
14. Authorized Signatory must sign and date invoice voucher approving processing and payment to vendor.
 - a. Honorariums or stipends must be approved through the Office of Human Resources prior to submitting to General Accounting for payment. If Foreign National Honorariums, contact Payroll Office at least two weeks in advance.
 - b. Grants and Contract Account must review and sign the invoice voucher when charging a grant prior to submitting to General Accounting for payment
15. Attach original invoice to Invoice Voucher form and 1 copy of each (2 copies required for registration fees for travel)

MEALS

Any payment for meals to restaurants (including UClub) must include an itemized invoice from the restaurant, a list of the individuals and the nature of the dinner/lunch meeting. Meals need to be allowable under the [State A-36 food and beverage policy](#). Please indicate which exception applies to this voucher. Catering service can not be paid with an invoice voucher; an LPVO or College Requisition is required.

HONORARIUMS

The intent of the honorarium is to show appreciation for participation in University of Rhode Island educational, research, or public service activities or events. An honorarium cannot be used to pay independent contractors, consultants or URI employees. See [Purchasing Manual 2.7](#) for the definition of independent contractors and consultants.

An honorarium is reportable on IRS form 1099; therefore the recipient's social security number is required to process the payment. A completed [W-9 form](#) is also required. The Invoice Voucher must include a letter or other memo that lists the individual's name and address, date(s) of engagement, amount and nature of engagement.

Examples of when an Honorarium can be paid on an Invoice Voucher are as follows:

Guest Speakers	Guest Lecturers
Performing Artists	Teachers (student teaching stipends)

FOREIGN HONORARIUMS contact Payroll Office Coordinator of Foreign National Tax Compliance [Tracey Cardillo](#) 874-5827 or Payroll Manager [Maryann Duggan](#) 874-4145

The Invoice Voucher must include a letter or other memo that lists the individual's name and address, date(s) of engagement, amount and nature of engagement. The [Foreign National Information Form](#) must be submitted to the Payroll Office two (2) weeks in advance and must be completed before any payment can be processed. A copy of both sides of I-94 Form "Arrival and Departure Record", (a small white card inside passport), copy of U.S. VISA from passport, and I-20 or DS2019 must be attached.

In addition, the following documents should be submitted to the Payroll Office to authorize an Honorarium payment to a foreign national:

- Location of work service provided
- [Foreign National Information Form](#) (2 pages if printed from link)
http://www.uri.edu/controller/forms/payroll/foreign_national_information_form.pdf
- Passport
- Visa
- I-94 departure card
- Social Security card or Individual Taxpayer Number (ITIN)
- I-20 (for F1 VISA holders)
- DS-2019 (for J1 VISA holders)
- EAD card (if applicable).

Once we have determined the proper tax status, we will contact Accounts Payable to instruct them on the payment. You will still need to send all required documents through Accounts Payable if the Invoice Voucher is the vehicle of payment.

If treaty prevails, then Payroll office will file IRS form 8233 and statement. **Individual will need to sign the form prior to performing the services. If the 8233 is not signed prior to the services being performed, taxes will be withheld at 30%.**

If it is determined that the Foreign Speaker is taxable and you prefer not to burden them with the tax payment, your department may opt to pay the taxes for them. Since the taxes will be withheld at 30% you will gross up by dividing the payment amount by .7 as in the following example. A net payment of \$175.00 to a Foreign National would require a \$250.00 gross payment on the invoice voucher ($175.00 / .7 = 250.00$)

IRS RULES

1. All payments of honoraria to non-resident aliens who come to the University must be reported to the IRS on Form 1042-S.
2. All honoraria payments to foreign nationals will be taxed at a 30% rate, unless exempt by a tax treaty and an IRS form 8233 is properly completed.
3. In order to claim a tax treaty exemption from tax withholding, the non-resident alien must be from a country which has a treaty with the United States that has a teacher/researcher provision and IRS form 8233 and statement must be completed.
4. J-1 Visa's must have a Social Security Number or must apply for one at the local Social Security Office and they must have permission from the entity which sponsored their DS2019.
5. If the visitor does not have a Social Security Number or ITIN prior to the request for payment, treaty benefits cannot be applied and the payment will be taxed at 30%.