

Payments to UF Faculty and Staff

Enrollment	What are you giving them?	Examples	How to pay?	If the payee is a foreign national...
Currently Enrolled at UF	Tuition, Fees, Educational Expenses - Attending UF	Pay fees, tuition for certification course.	Payment must be processed as aid through SFA. Such payments are taxable to the employee and must be communicated to Payroll and Tax Services.	No special considerations.
	EEP (Employee Education Program) participation	EEP program	Waiver will be processed for employee; any tax implications will be reflected in payroll	No special considerations.
	Competition Award/Prize - must be UF student to enter OR must use prize for educational purposes	Talent competition, Poster Awards, Drawings Payment can be monetary, gift cards, items (ipods, tablets), travel costs	Aid through SFA. Tangible gifts will be treated at value of gift, so are discouraged. Tax Services must be notified so amount can be taxed and included in the employee's W-2.	No special considerations.
	Competition Award/Prize - open to any individuals AND prize does not have to be used for educational purposes	Door prizes for open events, conference drawings, fundraising raffle	Monetary gift or Gift Card: Purchase/process through Disbursements; May not use a PCard to purchase gift cards. Tax Services must be notified so the amount can be taxed and included in the employee's W-2. Additional pay through payroll is also an option.	No special considerations.
			Non-Monetary gift <\$100: Purchase item through Disbursements, Pcard, or employee reimbursement.	All award payments to foreign nationals must be cleared with Tax Services. Award will be taxed (typically at 30% depending on residency). Tangible gifts may still be considered taxable and are discouraged.
			Non-Monetary gift >=\$100: Same as above, but Tax Services must be notified so the amount can be taxed and included in the employee's W-2.	No special considerations.
	Compensation for Services where services are not contingent on being a UF Student	Translation services, Photography, Musician	Payments to employees are typically considered wages and must be paid through payroll, unless the transaction meets certain select criteria. If the payment is for an employee-held business or similar arrangement, appropriate payment method will be identified as part of the supplier application process.	Payment may be taxable; payment will go through Tax Services to determine appropriate treatment as part of the standard process.
Living Expenses	Housing, gas, food, rent, travel stipend for personal travel	Aid through SFA	Payment may be taxable; payment will go through Tax Services to determine appropriate treatment as part of the standard process.	
Not Enrolled at UF	Tuition, Fees, Educational Expenses - (Attending at a school other than UF)	Paying tuition for program at another institution	Payments can be processed as direct payments to the educational institution or as employee reimbursement. Such payments are taxable to the employee and must be communicated to Payroll and Tax Services.	No special considerations.
	EEP program participation	EEP program	Waiver will be processed for employee; any tax implications will be reflected in payroll	No special considerations.
	Competition Award/Prize - open to any individuals AND prize does not have to be used for educational purposes	Door prizes for open events, conference drawings, fundraising raffle	Monetary gift or Gift Card: Purchase/process through Disbursements; May not use a PCard to purchase gift cards. Tax Services must be notified so the amount can be taxed and included in the employee's W-2. Additional pay through payroll is also an option.	No special considerations.
			Non-Monetary gift <\$100: Purchase item through Disbursements, Pcard, or employee reimbursement.	All award payments to foreign nationals must be cleared with Tax Services. Award will be taxed (typically at 30% depending on residency) and must go through Tax Services. Tangible gifts may still be considered taxable and are discouraged.
			Non-Monetary gift >=\$100: Same as above, but Tax Services must be notified so the amount can be included in the employee's W-2.	No special considerations.
	Compensation for Services where services are not contingent on being a UF Student	Translation services, Photography, Musician	Payments to employees are typically considered wages and must be paid through payroll, unless the transaction meets certain select criteria. If the payment is for an employee-held business or similar arrangement, appropriate payment method will be identified as part of the supplier application process.	Visa may restrict employee from being compensated for activities outside of employment. Tax Services must be consulted before engaging in the activity.
	Relocation expenses	Moving allowance, temporary housing, travel, etc.	Payroll	No special considerations.
Living Expenses	Housing, gas, food, rent, travel stipend for personal travel	Payroll	No special considerations.	

February 2024