NEW POLICY—Participant Payment Policy

The Health Sciences Center routinely conducts studies (primarily research) that involve the participation of human subjects. Participants are normally compensated for their time in the form of check, cash or gift card. Although generally of a nominal amount, the Internal Revenue Service (IRS) considers payments to participants as income. In order to satisfy IRS reporting/withholding requirements, the Participant Payment Policy linked below was developed in cooperation with and input from several HSC departments. In addition, a Participant Payment Request Form and related Log (in Excel format) are linked below for use in capturing participant information necessary for income reporting requirements. Last, there is a Participant Payment matrix linked below for departmental use reflecting available compensation methods and reporting requirements based on the U.S. residency status of the participant. This policy is currently in effect so please share this information and forms with the appropriate staff in your department.

If you have any questions regarding the Participant Payment Policy and related documents, please contact Sarah Washam at ext. 46560 or Brandi Green at ext. 46561.

**Participant Payment Policy** - [http://admin-scb.ouhsc.edu/policy/#Section557](http://admin-scb.ouhsc.edu/policy/#Section557)

**Participant Payment Request Form** - [http://www.ouhsc.edu/financialservices/Downloads/AP/Participant%20Payment%20Request.pdf](http://www.ouhsc.edu/financialservices/Downloads/AP/Participant%20Payment%20Request.pdf)


OUHSC Accounts Payable won the IAPP AP Recognition Week 2008 contest for our efforts to support the effort of Thinking Green in AP. See the [IAPP website](http://www.iapp.org) for the full story. Great job AP!
Membership Dues Restrictions

The following information should be considered prior to processing membership dues payment requests:

1. Institutional memberships (i.e., issued in the University's name) are allowable and can be paid from all unrestricted, institutional funds.

2. As a general rule, individual memberships are not allowed. However, there are the following exceptions.
   - University policy provides for payment of individual professional memberships for PPP members and Residents paid only from PPP (CLNOP) and Residency (RSOKC & RSTUL) funds, respectively.
   - Individual “position” memberships (e.g., director, controller, etc.) which are of a transferable nature. Position memberships are typically issued in the name of the individual currently holding the position being transferable to another individual subsequently holding the same position. There must be documented evidence of the transferable nature of the membership.
   - Individual memberships allowed per the specific terms and conditions of a sponsored program, i.e., externally funded grant or contract.

Vendor Inquiries—How to handle

If vendors are calling your department to inquire on a payment status, please do not refer them to Accounts Payable unless a voucher has already been entered into PeopleSoft and the paperwork has been forwarded to Accounts Payable. Since Accounts Payable cannot enter payments against your chartfield spread, departments should look-up the payment in PeopleSoft and if a payment has been issued and a copy of the warrant is needed, contact Accounts Payable for assistance.

Sheraton Hotel Documentation Requirements

If you are paying Sheraton Hotels directly, please be sure you include both the folio and the statement with your voucher submitted to Accounts Payable. Each folio should be paid separately using the folio number as the invoice number. Due to the folios showing a zero balance because Sheraton clears the folio amount to the Accounts Receivable (A/R) account, you must include a copy of the statement. The statement summarizes all of the outstanding folios due on your department’s Sheraton A/R account. The folio and statement together meet the requirements for payment. For examples of required documentation please contact Alicia Matthias ext. 46559.

Questions or Comments?

Email us (see AP Staff List at http://www.ouhsc.edu/financialservices/AP/AP_Staff.asp) or call 405-271-2410.
Keeping Up With Accounts Payable

Travel Preparers—PLEASE ATTEND TRAINING

Accounts Payable recently expanded the travel preparation training to a full day. The revamped training session is more comprehensive and explains the full travel policy and preparation from beginning to end, leaving your employees feeling confident about preparing travel claims. We have seen significant improvement in the submission of accurate and complete claims from those who have attended the new session, which allows our travel staff to work through the submitted claims much faster, which enables travelers to receive their reimbursements much faster. This helps everyone! Therefore, we are requesting that you send employees responsible for travel preparation to an upcoming session. It doesn’t matter if the employee has been here 2 years or 22 years, it will help them. We have had attendees from all years of service levels that left thankful they attended. If you have 10 or more employees in your area, AP will come to your department to train. To enroll in the campus sessions, go to the HR training website at http://hr.ou.edu/training_dev/catalog/ and enroll in one of the listed sessions. To take advantage of on-site training, contact Sarah Washam at ext. 46560.

Employee Name for Reimbursement Must Match HR

Employee vendors are loaded from the PeopleSoft HR database nightly, which is based on the employees legal name. If an employee has changed their name, the new name cannot be used on payment documentation (Form 3 or Form 19) until the name has been updated in HR. Otherwise the payment documentation with the new name will not match the payee name (listed in PeopleSoft).

Common GL Codes

Refreshments vs. Catering vs. Kitchen Supplies

⇒ 630400—for purchase of light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drink, etc.) used as refreshments and required in connection with meetings or similar type activities.

⇒ 630100—Payments for purchase of non-prepared food commodities and ingredients used in preparing meals, such as by a kitchen or cafeteria. Also includes dining room/kitchen expendable supplies (e.g., paper napkins, disposable flatware and dinnerware, etc.); non-expendable supplies (e.g., dishes, pots, pans, flatware, etc.).

⇒ 830500—for purchase of vendor prepared meals, e.g. restaurants, catering, etc.

The Internal Revenue Service and Treasury Department has announced effective January 1, 2009 a decrease to the standard mileage rate.

The rate decreased to 55 cents a mile for all business miles driven between January 1, 2009 and December 31, 2009. This is an decrease of 3.5 cents from the previous 58.5 cents a mile rate in effect since July of 2008.

Please start using the new rate on all travel claims with business travel on and after January 1, 2009.

In summation, the rates to be used are as follows:

January 2008 through June 2008 a rate of 50.5 cents a mile, July through December 2008 a rate of 58.5 cents a mile; and beginning January 2009 through December 2009 a rate of 55 cents a mile.

Please note the rate for moving expenses has also changed. Beginning January 1, 2009 it will be 24 cents a mile. This is a change from January through June 2008 a rate of 19 cents a mile and July through December 2008 a rate of 27 cents a mile.

Questions or Comments?
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Keeping Up With Accounts Payable

How to Calculate Mileage for Travel Claims

Anytime you are claiming mileage for business travel you have two main calculations to perform.

1. You must first determine what business miles the traveler actually drove. This is determined by either an odometer reading or a MapQuest search from address to address. If the employee left home for the business travel and it was a work day, then the employee will only be allowed up to what they would have driven leaving from the office. If leaving from home was less, they claim that amount. If leaving from home is more, the employee can claim what the mileage would have been leaving from the office/work station.

2. The miles for all travel within the state of Oklahoma must be allocated between Map and Vicinity miles. Map miles are determined by entering the origin and destination cities in the Oklahoma Department of Transportation (ODOT) mileage calculator (linked on AP Tools website as Mileage—In-State of Oklahoma). The ODOT miles go in the Map column and the remainder miles are considered vicinity miles. If miles driven are less than ODOT, then all miles go in the Map column.

So, why can’t you just claim the ODOT miles? Claimants should only claim what they actually drove and ODOT is from the center of a city to the center of another city, so either the claimant is being reimbursed for more than they drove, or they are being shorted because they actually drove more than ODOT. Either way, ODOT isn’t correct for determining what miles were driven and it is important to first determine the business miles before going through this allocation process.

Questions or Comments?
Email us (see AP Staff List at http://www.ouhsc.edu/financialservices/AP/AP_Staff.asp) or call 405-271-2410.

Please remember to type names and titles on Form 3 and Form 19’s. The AP clerks must verify the names and higher authority approval on each of these reimbursements and cannot do so without the form being completed in full. Please type the names and titles when you complete the form.

Thanks for the help!!

Become an Accounts Payable Expert!

Accounts Payable offers two advanced classes for those employees who have attended a required basic class more than three months ago. There are Advanced AP and Advanced Vendors classes. Enroll today and get answers to your AP questions!

Advanced Vendors—This training class will discuss queries that you can run to verify and find information on your own, including finding a vendor within a NAICS code. The class will also discuss the Independent Contractor and Honorarium policies in more depth including what to expect with non-resident alien visitors. Pre-Requisite: AP Vendor Module in the previous quarter.

Advanced AP—This class will focus on policies, procedures, and tips and tricks in the payment request submission process, not PeopleSoft functions. This includes, but is not limited to, AP organization, searching for GL codes, and paperwork preparation (basic invoice voucher, PO invoices, reimbursements, petty cash & change funds, moving, direct pay lodging, conference hotel payments, honorariums, independent contractors, pre-payments, registrations, memberships, subscriptions, food purchases, and refunds). Pre-Requisite: AP Please Pay Voucher or AP Please Pay Approval in the previous quarter.