

 VILLANOVA UNIVERSITY	Policy: Payments for Services
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Policy

It is Villanova University's policy that payments for services are not to be made in cash, whether such services are performed by employees, independent contractors, vendors, or casual workers. It is also not permissible to make payments for services through a credit to an individual's Wildcard.

All payments for services must be made through the Payroll Office or the Procurement Office, in accordance with the procedures described below. This is necessary to ensure compliance with Internal Revenue Service rules and regulations, and to ensure that appropriate internal controls are followed, with regards to payments for services.

Procedures

Payments for services rendered by employees are not to be made in any manner other than through the Payroll Office, to facilitate the appropriate tax withholding. This includes payments to employees for services performed beyond their normal job duties or outside of the department in which they are regularly employed. This also includes student employees, regardless of whether or not they are performing services beyond their normal job duties or outside of the department in which they are regularly employed.

Payments to independent contractors and vendors must be made through the Procurement Office.

Payments to casual workers must be made either through the Payroll Office or the Procurement Office, depending on the casual workers' classification as employees or independent contractors. In order to determine whether a casual worker should be classified as an employee or as an independent contractor, please refer to the Policy on Employees and Independent Contractors, or contact the Office of Financial Affairs. Payments to casual workers who are classified as employees under the Policy on Employees and Independent Contractors must be made through the Payroll Office. Payments to casual workers who are classified as independent contractors under the Policy on Employees and Independent Contractors must be made through the Procurement Office.