



**SUBJECT:                    Payments to Employees for Contracted Services  
                                  (Other Than Regular Employment)**

**REFERENCE:**

**1.        PURPOSE**

This policy addresses payments made to employees for services rendered or performances made other than those included in their regular employment. It establishes procedures for payment of stipends and for any duties other than normal working assignments for the Institution.

**2.        SCOPE AND APPLICABILITY**

This policy applies to all persons employed by Southern West Virginia Community and Technical College who perform services in addition to their regular job duties; i.e., teaching continuing education courses or performing consultant services; for which payment is received in addition to regular salary from any source in association with the Institution and paid by the Institution.

**3.        DEFINITIONS**

**4.        POLICY**

This policy applies to income earned by all college employees and paid by the institution in addition to regular job duties. However, travel and vendors' invoice reimbursements are excluded.

**5.        BACKGROUND OR EXCLUSIONS**

This policy excludes fees and/or monies that employees receive for private consulting or other service performed and paid for by outside agencies and employers.

**6.        GENERAL PROVISIONS**

**7.        RESPONSIBILITIES AND PROCEDURES**

All payments to employees for services rendered in addition to the regular job duties must be requested on Form SCP 2593.A, "Payment to Individuals for Services". These forms are available in the purchasing/accounts payable office, and the campus business offices.

- A.        No payment will be made until the Form SCP 2593.A is completed properly and signed by the supervisor



to verify completion of services and total hours worked. The form must then be forwarded to the payroll office to be processed.

- B. This income is subject to all payroll and other withholding taxes and will be reported on the employee's W-2 Form.

**8. CANCELLATION**

**9. SIGNATURE**

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**President**

**Date**

**Attachments**

*Payment to Individuals for Services SCP Form 2593.A*

**Distribution**

**Revision Date**

September 1, 2000