Peer Review, Research Board, and Committee Member Payments

Definition and General Information

Peer Review is defined as an evaluation of scientific, academic, or professional work, including degree programs and scholarly reviews, conducted by an authority or expert in the same field.

Research Board or Committee Member Payments apply to payments made to individual experts (excluding corporations, businesses, or partnerships) who are not current or recent university employees. This covers personal advisory services such as serving on community or scientific advisory boards, committee work, consulting, advising, reviewing, or sharing opinions on a project or grant.

Payments may be agreed upon in advance for both, and an invoice or payment request may be received, though final payment authorization is not strictly dependent on these elements. Individuals may receive recurring payments for ongoing service. However, payments involving more than nominal amounts or services extending beyond two years must be reviewed by Tax Administration to verify proper worker classification.

This process applies exclusively to peer review and research board or committee member payments. If a payment does not meet these criteria or other ePRF guidelines, it must be processed as a requisition through SpearMart, requiring review and approval from Procurement Services.

Information Required to Process Payments

Payments to peer reviewers and research board and committee members may be paid unencumbered with an electronic Payment Request Form (ePRF). Both peer review and research board or committee member payment recipients must first be set up as a supplier in OMNI to receive payment. To facilitate this, the FSU department will need to get a PaymentWorks invitation.

Get Access to PaymentWorks (If not already completed)

- Take the online course **BTPWI1: Payment Works Initiator** via OMNI HR Learning & Development to become a PaymentWorks Initiator.

- Request the **FSU_PAYMENTWORKS** role using eORR in OMNI HR (listed under the *Financials* grouping).

To learn more about onboarding suppliers in PaymentWorks, please visit FSU Procurement's Supplier Onboarding page.

Special Considerations

- **Nonresident Alien:** If the recipient is a nonresident alien, contact **Payroll Services** directly before proceeding.
- **Grant or Sponsored Project Funds:** Ensure honorarium payments are allowed under both FSU rules and your specific grant guidelines.
- **Payments Under $1,000 on Grants:** If the payment is under $1,000 and uses grant funds, you must manually route the ePRF to Sponsored Research Accounting for approval.

The department is required to fill out and submit an Independent Contractor Checklist at the same time as a PaymentWorks invitation to the supplier.

The initiator will get an email notification from PaymentWorks once integration is finished and a supplier number is assigned. The initiator can view the supplier status on the Onboarding Tracker. Once the Supplier ID is active in OMNI, the department should complete the Peer Review Research Board – Committee Member Certification Form and submit it to Disbursement Services.

Taxation, Reporting, Policy, and Travel Expenses

Peer review, research board, and committee member payments are considered taxable compensation regardless of the amount. FSU does not withhold taxes for U.S. citizens or resident aliens, but reports annual payments of $600 or more on Form 1099-NEC. Non-resident aliens are subject to a 30% tax withholding unless reduced by a treaty, and their payments are reported on Form 1042-S.

Travel and lodging reimbursements processed separately through the Travel Office follow IRS accountable plan rules follow IRS accountable plan rules under Treasury Regulation 1.132-1(b)(2) and are non-taxable. However, if a department combines travel reimbursements into the peer review or research board or committee member payment, the entire sum is treated as taxable compensation.

Per Procurement Policy 4-OP-A-6 and Florida Statute 112.313, independent contractors must maintain non-employment status with FSU. To comply with IRS rules barring concurrent wage and contractor payments, FSU will not approve anyone as a supplier if they were employed by the university within the previous 12 months without prior approval from Tax Administration.