

Macalester College Policy Guidelines

Standard Engagement Contract Planning Checklist



MACALESTER
COLLEGE

Business Services / Employment Services

The purpose of this checklist is to aid in the planning process when outside speakers and performers are engaged for services at Macalester College. Business Services and/or Employment Services will determine tax consequences in regards to federal and MN state entertainer tax obligations. Please be aware that payments to international speakers and performers require additional time to evaluate taxation consequences. **Involving Business Services and Employment Services early in the process will ensure adherence to proper procedures and policies.**

Contracts

- Fill out “Standard Engagement Contract”
- In the event the speaker/performer has their own contract, Business Services will review said contract prior to signing

W-9 & related IRS forms

- Fill out IRS “W-9”, Business Services will determine tax withholding
- 30% will be withheld when IRS W-9 forms are not submitted
- Employment Services will determine necessary tax forms and tax withholding for all international speaker/performers

Minnesota Entertainer Tax

- 2% is withheld from payment to non-Minnesota residents under these circumstances:
 - Payment of \$2,000 or more; applies to services and reimbursed expenses
 - MN Entertainer Tax also applies to individuals residing outside of the United States

*Residents of Wisconsin, North Dakota and Michigan may be exempt upon receipt of Minnesota Department of Revenue “MWR-Reciprocity Exemption” form

Travel Arrangements

- Speaker/performer should make their own travel arrangements
- Reimbursements will be processed upon submission of receipts
- Speaker/performer is allowed to use the Macalester College consortium contracts when securing travel arrangements

Payment options

- Wire transfer (\$10 fee for domestic and \$30 fee for international funds transfer)
- Direct deposit
- Check in US currency

Cash Advance

- No cash advances are given to non-employees

Payments will be processed upon completion of standard engagement contract and receipt of all applicable tax forms.