



Finance Matters

Finance Division Newsletter

February, 2019

IN THIS ISSUE

- Foreign National Visitors
- 2018 Tax Reporting
- Purchasing Card Update
- Preferred Supplier Website Update
- Toner Recycling Program
- Workday Expenses Update
- Purchasing: Bids vs. Sole Source
- FedEx and UPS Package Delivery
- Spend Category Updates: Communications
- Student Health Insurance Rates
- Sales and Use Tax Notice
- Training and Contact Information

FOREIGN NATIONAL VISITORS

As a reminder for departments with international visitors, it is important to visit the Foreign National Information website and review the information about permissible payments on the Payments to Foreign Nationals at Brownchart prior to committing to any payments to non-US individuals. Payment types allowed to these individuals may be limited based on the type of visa they have arrived on. Please review the policies and the chart as these may be helpful in determining allowable payments.

Individuals who arrive in the United States on a B2 or a VWT, may not be reimbursed travel expenses or paid an honorarium.

2018 TAX REPORTING

W-2 Forms and Distribution Methods

2018 W-2 forms have been issued. W-2 Forms are mailed to employees address on file in Workday. In addition, employees are encouraged to access their W-2 Form electronically as they are available in Workday.

International Employee (Staff and Student) Information

If you are a foreign national employee or student, update your data in the Foreign National Information System information (FNIS) for tax year 2019. It is imperative that all individuals update their information in order to receive the proper tax benefits and treaties, if applicable. Please follow the instructions received in the email in order to update your information.

2018 Form 1042S have been issued. They can be downloaded from FNIS. They are not posted in Workday.

Should you have any questions regarding the updating of your information or regarding a 1042S, please reach out to controller_payroll@brown.edu.

1099 Forms and Distribution

Form 1099-MISC has been mailed to suppliers who received payments of \$600 or more for services, rents, prizes & awards, and miscellaneous other payments as well as royalty payments of \$10 or more. Form 1099 is mailed to the address provided to Brown by the supplier on the supplier registration form.

Fellowship payment receipts do not receive a Form 1099-Misc.

Should you have any questions about Form 1099-MISC please email accounts_payable@brown.edu.

PURCHASING CARD UPDATE

In mid-March, 2019, the Bank of America PCard (purchasing card) system platform will be updated. This system platform change will be invisible to PCard holders and approvers; system operations will remain the same.

However, **NEW PCARDS WILL BE ISSUED FOR ALL EXISTING CARDHOLDERS**. Existing PCards will be inactivated.

More information about this project will be emailed to cardholders and the financial staff who support cardholders in late February.

PREFERRED SUPPLIER WEBSITE UPDATE

The preferred supplier website lists suppliers where the university has discount pricing agreements in place as well as an established relationship to ensure excellent customer service. The preferred supplier website has been reorganized to make it easier to navigate. We encourage all purchasers to visit this site and look at the ever expanding list of preferred suppliers. For more information, please review the [Preferred Suppliers website](#).

TONER RECYCLING PROGRAM

Office Depot Greener Office has launched a new program to make it easier to recycle used toner and printer ink cartridges. Purchasing Services has partnered with the Office of Sustainability to promote this program to departments. Instead of throwing these cartridges away and having them end up in the local landfill, you can support Brown's sustainability efforts to reduce our carbon footprint by participating in this recycling program.

Departments (*other than those that are under the Managed Print Services (MPS) program, such as South Street Landing*) can [register](#) their location with Office Depot Greener Office and print out a prepaid shipping label to have cartridges recycled. Please use your desktop delivery address listed in the Office Depot punch-out in Workday when registering for the program.

WORKDAY EXPENSES UPDATE: CABLE/INTERNET SERVICES

When creating an expense report, you may notice a change to the expense items. Cable/Internet Services, a new expense item, has replaced Internet Access Fees and Wireless Service, both of which are no longer available for selection in expense reports.

Please use Cable/Internet Services for the reimbursement of these charges.

PURCHASING: BIDS VS. SOLE SOURCE

A sole source purchase is one that does not involve a competitive purchasing process because the good or service is determined to be available from only one provider. The University and, if applicable, Federal Uniform Guidance rules, require that a competitive purchasing process be used whenever possible. If you have obtained competitive quotes as part of your supplier selection process, you do not need to submit a sole source form. You will need to provide supporting documentation (copy of quotes, etc.) to support the purchase decision. If you do not have competitive quotes for your purchase, you will need a sole source form. For more information, please review [Competitive Bid Requirements and Sole Source Purchases](#) on the Purchasing Services website.

FEDEX AND UPS PACKAGE DELIVERY

Did you get a package from FedEx or UPS that wasn't meant for you or a member of your department? If this happens to you, please do the following:

- If possible, do not sign for/accept the package from the delivery person. Have the shipper redeliver the package to the correct location.
- If you do not know the recipient, contact the shipper and have them pick it up for redelivery.
- If the package is left at your desk and you know the recipient, contact that person or department so they can claim it.

Do not send the package to the University mail room. The mail room is for student packages only; it is not a redelivery service for faculty and staff.

SPEND CATEGORY UPDATE: COMMUNICATIONS

Many spend categories have been updated and new ones have been created. Below is a list of spend categories related to the Communications Office designated vendor program. Select the spend category that most closely describes the purchase or transaction to ensure accurate financial reporting and planning.

Spend Category Name	Spend Category	Definition & Appropriate Usage	Ledger Account Name	Notes
Photography (3865)	S3865	Photography and related activities, including art direction, photo capture, photo editing and delivery, location scouting, etc.	64000: Purchased Services	New
Video Production (3855)	S3855	Video production and related activities, including video editing and delivery, scripting, directing and interviewing, storyboarding, location scouting, stylizing, etc.	64000: Purchased Services	New
Visual Design (3141)	S3141	Design-related services for print and publications, social media and email, illustration, etc. (Excludes website design. See new spend category for Web Development.)	63000: Supplies & General	Category/Definition updated from: "Printing & Design (3141)"
Web Development (3875)	S3875	Website design, development and programming, etc.	64000: Purchased Services	New
Writing and Editing (3845)	S3845	Marketing writing, copy writing, content strategy, proofreading, editing, etc.	64000: Purchased Services	New

Departments and offices at Brown that work with an external vendor for their marketing projects — as an alternative to working with one of the creative teams within Brown — must select from an approved pool of vetted and trained vendors in five categories of marketing communications: photography, video production, visual design, web development and writing/editing. www.brown.edu/university-communications/dvp

Office of University Communications Internal Services (Inter-Departmental Billing)

Spend Category Name	Spend Category	Definition & Appropriate Usage	Ledger Account Name	Notes
Internal Print Services (6410)	S6410	Print and direct mail services provided by the Office of University Communications Print Services via Brown's Digital Print Facility and Copy Center	68000: Internal Services	Category/Definition updated from: "Graphic Services (6410)"
Internal Marketing Services (6412)	S6412	Marketing Services provided by the Office of University Communications include Visual Design and Branding, Web Strategy and Development, Marketing Writing and Editing, Digital Marketing and Social Media, Video Production, and Photography	68000: Internal Services	New

Departments utilizing these services via the Office of University Communications will be billed internally with these spend categories.

External Print Spend Categories

Spend Category Name	Spend Category	Definition & Appropriate Usage	Ledger Account Name	Notes
Direct Mail Services - External (3835)	S3835	Direct mail is a form of direct marketing through an outside vendor / supplier in which businesses send letters, postcards or other promotional materials to past, current or potential customers or clients.	64000: Purchased Services	New
Promotional Goods and Signage (3850)	S3850	Promotional-related items, such as pens, bags, stoneware, apparel, banners, flags, etc. (promotional suppliers must be registered with Brown's licensing partner when licenses are required). Production and installation of interior/exterior signs for events.	63000: Supplies & General	New
Printing and Copying (3840)	S3840	All printed material, such as publications, reports, course packs, posters, invitations and other collateral, including bindery production services.	63000: Supplies & General	Category/Definition updated from: "Copy Costs - External (3840)"

STUDENT HEALTH INSURANCE RATES

There will not be an increase in Student Health Insurance premiums for the 2019-2020 Student Health Insurance program. The Student Health Insurance plan will continue to work with Gallagher Student Health as the broker with United Healthcare Student Resources as the insurance carrier. The network for preferred providers is the UnitedHealthcare Choice Plus network as well as the unique behavioral health provider network that was developed for Brown University when we moved the program in 2017-18.

2019-20 Rates	Annual_Cost 8/15/19- 8/14/20	Spring 1/15/20 - 8/14/20	Summer 6/1/20-8/14/20
Student Only	\$3,846	\$2,234	\$791
1 Dependent	\$3,816	\$2,216	\$784
2 or more dependents	\$7,632	\$4,432	\$1,568

In order to ensure consistent information is being provided to students and their families, we would like to ask that you link to the Student Health Insurance website for details about the plan and waiver process. Over the course of the next few weeks, we will be working on our site by adding communications about the 2019-2020 student health insurance plan and the waiver process.

The waiver deadline will be July 31st.

The voluntary student Delta Dental insurance plan rates will also remain the same for 2019-2020.

SALES AND USE TAX NOTICE

In August of 2017, the RI legislature passed a requirement for all retailers who do not submit sales tax to the State of Rhode Island, requiring them to notify purchaser's whose purchases exceeded \$100 where no sales or use tax was collected at the time of the sale.

While there was no change in the requirement for individuals to pay sales/use tax, the new notification requirement has increased awareness of this tax liability. Since the retailers are not required to collect this tax, the burden is passed on to the individuals making the purchase. Many faculty and staff members have been receiving these notices from non-reporting retailers.

Members of the Brown community who have made purchases directly with retailers, *whether with their own or with the Brown University PCard*, may be liable for the use tax on these purchases as the receipts are not in the name of the University.

We recommend that purchases for Brown University be made through the University's established processes and in the University's name in order to establish Brown University as the purchaser/owner of record where the purchases may be sales and use tax exempt.

Sales/use tax paid as a result of these notifications is not a reimbursable expense.

If you have any questions, comments or suggestions for future issues of *Finance Matters*, please send them to finance-division@brown.edu.

Upcoming Training

March 7, 10-11 am:	Payment Solutions Drop-in, South Street Landing, Room 481
March 19, 9:00-10:30 am	Resolving Accounts Payable Payment Issues South Street Landing, Room 498 Register in Workday Learning
April 2, 9:00-10:30 am	Payments to Foreign Nationals South Street Landing, Room 499 Register in Workday Learning
April 3, 10-11 am:	Payment Solutions Drop-in, South Street Landing, Room 481

Contact Us

Academic Finance & Administration:	Sara_Walsh@Brown.edu
Accounts Payable:	Accounts_Payable@Brown.edu
Budget:	Budget_Office@Brown.edu
Controllers:	Accounting@Brown.edu
Payroll:	Specialist_Payroll@Brown.edu
Insurance and Purchasing:	Purchasing@Brown.edu InsuranceOffice@Brown.edu
Tax:	Controllers_Payroll@Brown.edu
Treasury:	Treasury@Brown.edu
Workday Program Team	Workdayoperations@Brown.edu