

J. Types of Expenditures

15. Salary supplements

- a. The Foundation cannot make direct payments to a university employee that may be considered income for IRS purposes. These types of payment must be made by the university. Please submit the **“Verification for Payment of Services to an Individual”** form, in order for the Foundation to transfer the funds to the appropriate university account.
- b. If the funds must be transferred before the employee can be paid, the Foundation may elect to advance one calendar quarter at a time and may request an accounting of the funds advanced.