

## **Business Office**

It is *extremely* important that any payment for work done by a student or employee of the college be processed through Payroll rather than through Accounts Payable. Failure to properly report these individuals as employees and remitting the appropriate portion of employer's tax puts the college and the individual at risk of incurring severe financial penalties from the IRS. If you are unsure as to the proper handling of payments to be made to an individual please contact the <u>Human Resources</u> department.