1. **Definition of Guest Lectures, Speakers and Performers:** A performer may be an athlete, entertainer, speaker, actor, singer, musician, dancer, circus performer, comedian, celebrity, or a public speaker or lecturer. An athlete is any sports figure who is paid for competing, demonstrating, making a public appearance, or endorsing merchandise. Included as performers are individuals paid to further an athlete's, entertainer's, or speaker's performance, such as an agent, coach, trainer, or crew member.

2. **Contract Forms:** Separate contract forms have been developed specifically for these types of services which are the Performance Terms of Engagement and Performance Contract for Services Forms. The forms can be found online at: [http://www.umassd.edu/admin_finance/departments/administrativeservices/purchasing/contractsandrequisitioncompliance/performercontracts/](http://www.umassd.edu/admin_finance/departments/administrativeservices/purchasing/contractsandrequisitioncompliance/performercontracts/) and information on their appropriate use can be found below.

3. **Employment Status Form:** The employment status form is **not** required for Guest Lectures, Speakers and Performers when using the standard Performer Terms of Engagement or Performer Contract for Service Forms.

4. **Dollar Thresholds for Guest Lectures, Speakers and Performers:**
   a. **$0 - $9,999:** Requires Performance Terms of Engagement and Purchase Order. Refer to Subsection 5.3: Process (steps) for more information.
   b. **$10,000 or more:** Requires Performer Contract for Services and Purchase Order. Refer to Subsection 5.3: Process (steps) for more information.
   c. **$50,000 or more:** Requires Performer Contract for Services and Purchase Order in addition to a competitive bid process or approved non-competitive award justification. Refer to Subsection 5.3: Process (steps) for more information.

5. **Tax Withholding Information Pertaining to Performers:**
   a. Guest Lectures, Speakers and Performers have the additional requirement of the Massachusetts Department of Revenue's tax withholding of 5.25% for Entertainers, Lecture’s, Guest Speakers or a Performing Entity.
   b. “Massachusetts tax reporting and withholding regulations require the University to withhold 5.25% (the individual income tax rate) on payments to a performer or a performing entity when total payments made to a single social security number or federal identification number exceed $5000 for performances during one calendar year. The University of Massachusetts Dartmouth will issue a Form 1099-MISC or Form 1042-S reflecting the tax withholding to the performer or performing entity. More information about these regulations can be obtained through the Massachusetts Department of Revenue ([www.mass.gov/dor](http://www.mass.gov/dor)).”
Section 5.8 - Guest Lectures, Speakers and Performers

c. The $5,000 limit is cumulative for any one year for all services provided to not just the Dartmouth Campus but the entire University of Massachusetts System. If an individual has provided services of $2,000 to another campus and then is going to provide $4,000 at Dartmouth, tax withholding would be initiated for the entire $6,000. The University would withhold 5.25% from the total $6,000.

d. A performing entity is any entity that employs, engages, or comprises one or more performers. The performing entity’s legal classification does not affect the withholding requirement. The performing entity may be a corporation, partnership, limited partnership, or any other legal entity.

e. Exception 501 (c) (3): A tax-exempt federally recognized 501(c) (3) entity makes gross payment for a performance or event that does not exceed $10,000. See the Department’s website at www.mass.gov/dor or most recent directive on this subject to learn more about the application of this threshold.