

The University of Kansas

**CONTRACTUAL SERVICES FORM**

Department/Unit Name

Department/Unit Mailing Address

Department/Unit Phone #

This form is to be used to obtain the signature of an individual who is to be paid a fee for a lecture, consultation, participation or other contractual service that qualifies for payment by voucher. Contractual services payments are to be paid as a single sum directly to the contractor. This payment includes all agreed upon amounts for fees, and reimbursement of travel, lodging, meals, and other related expenses. Direct payment to travel agencies and lodging establishments on the contractor's behalf are allowed. **Please complete the back of this form first. Only complete the front if results indicate you are to treat the service provider as an Independent Contractor.** After completion, please attach to a completed voucher transaction log and submit to Accounts Payable for processing.

**CONTRACTOR CERTIFICATION**

Name \_\_\_\_\_

Taxpayer Identification Number (if a business) \_\_\_\_\_

Or Social Security Number (if an individual) \_\_\_\_\_

Home Address \_\_\_\_\_

Amount of fee to be paid \$ \_\_\_\_\_ Date(s) service provided \_\_\_\_\_

Location service will be provided (i.e. Lawrence campus) \_\_\_\_\_

Description of service \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Contractor's signature \_\_\_\_\_ Date \_\_\_\_\_

**DEPARTMENT/UNIT CERTIFICATION**

Department/Unit Number and Name \_\_\_\_\_

Certification: The services described above have been received and payment is to be made from the account shown above.

Department/Unit Signature \_\_\_\_\_ Date \_\_\_\_\_

**EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST**

This questionnaire is used to determine whether an individual performing services should be classified for federal, state, and FICA tax purposes as an employee of the University or as an Independent Contractor. If determined to be an employee, please process an Employee Information Form.

**PART I – EMPLOYMENT STATUS**

1. Does the individual currently work for any campus of the University of Kansas? \_\_\_\_\_

Yes – Treat as employee

No - See following note

NOTE: If services provided by the individual are that of a teacher, lecturer, or instructor, go on to Part III now, otherwise complete Part II.

**PART II – SERVICE PROVIDER INFORMATION**

- |   | YES<br>_____ | NO<br>_____ |
|---|--------------|-------------|
| 1. a) Will the department provide the individual with specific instruction regarding performance of the required work rather than rely on the individual's expertise? | _____        | _____       |
| b) Will the department provide tools, supplies, additional labor, and space to perform the work?  | _____        | _____       |

***If the answer to both question 1a and 1b is "Yes", then treat as employee. Otherwise, go to question #2.***

- |  |   |                   |
|--|---|-------------------|
| 2. Will the individual perform the services on a continuing basis as part of the department's ongoing operations?                      | _____   | _____             |
|  | Treat as employee   | Go to #3          |
| 3. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? | _____   | _____             |
|  | Treat as Independent Contractor – <b>Complete Part IV</b> | Treat as employee |

**PART III – TEACHERS/LECTURERS/INSTRUCTORS**

- |  | YES<br>_____  | NO<br>_____       |
|--|---|-------------------|
| 1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)?                                    | _____   | _____             |
|  | Treat as Independent Contractor – <b>Complete Part IV</b> | Go to #2          |
| 2. Is the individual teaching a course for which students receive credit toward a University degree?                                       | _____   | _____             |
|  | Treat as employee   | Go to question #3 |
| 3. (a) Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? | _____   | _____             |
| (b) In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual? | _____   | _____             |

***If the answer to both question 3a and 3b is "Yes", then treat as an Independent Contractor and complete Part IV. Otherwise, treat as an employee.***

**PART IV – MUST BE COMPLETED FOR ALL INDEPENDENT CONTRACTORS**

1. Is the individual a Foreign National? \_\_\_\_\_ If yes, please provide: \_\_\_\_\_
- |     |    |                         |                      |
|-----|----|-------------------------|----------------------|
| Yes | No | _____                   | _____                |
|     |    | Visa type (F1, J1, etc) | Country of residence |

***If no, return to front of form and continue. If Yes, go to Question #2.***

2. Does the individual have an alien registration card (green card)? **Please circle one:**      **YES**                      **NO**
- If yes, please attach copy.** If no, taxes may be withheld from payment at the rate of 35%. Individuals may certify a claim for tax treaty exemption from withholding by attaching a completed form 8233 – *Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual.*
3. When complete with Part IV, return to front of form and continue.