



# Payments to Independent Contractors/Consultants

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# 1 About this guide

One of the most basic, yet important, decisions Georgia State University (known from this point forward as the “University”) must make before hiring a worker is whether to classify the worker as an employee or an independent contractor. Proper use of this guide will aid the University in making the proper worker classification (i.e., employee or independent contractor) and in properly processing payments to independent contractors.

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## 1.1 Who Should Use It

This guide is intended for use by University hiring managers, business managers, or other departmental representatives who may process and submit documentation related to the payment process to the appropriate University office.

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## 1.2 Purpose

This guide highlights the best practices for classifying University/worker relationships. This document further provides guidance to University departments regarding services processed for payment through the University’s Office of Disbursements (in consideration of the Internal Revenue Service (IRS) regulations for the processing of payments to independent contractors).

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## 1.3 Scope

The policies and procedures outlined in this guide apply to all departments hiring workers to perform services on behalf of the University.

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## 2 Glossary

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### 2.1 Consulting Agreement or Contract

A Consulting Agreement is a contract between the University and an entity, not in an employment relationship with the University, for payment of a specific service. The [Consulting Agreement \(Long Form\)](#) is for use with outside independent contractors. The [Consulting Agreement \(Short Form\)](#) is for use with other agencies (non-University System of Georgia institutions) of the State of Georgia. The Employee Compensation Agreement Form (University System Employees Employment Compensation Agreement Between Institutions) is for use with other institutions of the University System of Georgia.

These forms must be approved by the University's Office of Legal Affairs, except as otherwise set forth in section 7.1.

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### 2.2 Employee

A person is considered an "employee" by the University when the University has the right to control and direct the individual regarding the result of the work to be accomplished and the details of the work. If an employer/employee relationship exists, the person performing the work must be setup in an appropriate position as a University employee. Further, the University is required to withhold income taxes on wages earned by such employee and the University must regularly remit taxes withheld on the employee's wages and file IRS Form W-2 (Wage and Tax Statement) for each employee at the end of each calendar year. New employees are required to complete IRS Form W-4 (Employee Withholding Allowance Certificate).

At the University, employees are paid as a function of the Payroll Office.

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### 2.3 Fee-Based Employee

Fee-based employees earn a "fee" for a specific service. Additionally, an individual may earn a fee-for-service based on the following:

- An individual who may qualify as an independent contractor, but may have a pending contract for faculty employment, must be paid as a fee-based employee on payroll for any work performed prior to the start date of the contract, during the contract period, or during the 30-day service period following termination of employment.
- A former employee who has payroll earnings within the same calendar year may be hired as a fee-based employee.

Fee-based employees are hired for a pre-established period either full-time or part-time and are not eligible for benefits.

Fee-based employees are paid as a function of the Payroll Office.

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## 2.4 Honorarium

An honorarium is a one-time payment given to a professional person (excluding University employees) for short-term services rendered, for which fees are not legally or traditionally set. Examples of persons who may receive honorariums include guest speakers, and presenters. Honorariums are generally paid through the Office of Disbursements and are reported (for tax purposes) on Form 1099-MISC (Miscellaneous Income).

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## 2.5 Independent Contractor or Consultant

A person is considered an “independent contractor” or “consultant” (used interchangeably herein) when the work is directed by the University only in regard to the results, and not the means of achieving them. Generally, if the person meets the definition of an independent contractor, payment can be processed by the Office of Disbursements. Payments made to the contractor are not generally subject to income tax withholding by the University. However, the independent contractor may be liable for estimated tax payments and self-employment taxes. The University must file IRS Form 1099 for earnings totalling \$600.00 or more to an independent contractor at the end of each calendar year. Independent contractors are required to complete IRS Form W-9 (Request for Taxpayer Identification Number and Certification).

Independent contractors are paid as a function of the Office of Disbursements.

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## 2.6 Non-Resident Alien or Foreign National

IRS regulations require the taxation of payments to non-resident aliens for payment of services provided inside the United States, unless the income is exempt under a provision of a tax treaty between the foreign national's home country and the U.S. To be eligible to claim the tax treaty exemption, the foreign national must have a social security number or individual taxpayer identification number and must have submitted IRS Form 8233 (Exemption from Withholding on Compensation for Independent Personal Services of a Non-Resident Alien Individual) to the University for certification. In addition, non-resident aliens are required to complete IRS Form W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding). Form 8233 is generated through the [tax analysis](#) process conducted by the University. Refer to the [Foreign Nationals - Tax Analysis and Payments](#) for additional information on this process and these required documents.

**Note:** H1B visa holders cannot be paid as consultants/independent contractors. The H1B visa category requires employer-specific work authorization. If the H1B holder is sponsored by the University, then payments for services must be processed by the Payroll Office.

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## 3 Roles and Responsibilities

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### 3.1 Independent Contractor

The independent contractor has the responsibility of performing the services and properly requesting payment as outlined in the applicable consulting agreement. The independent contractor is also responsible for any taxes associated with his/her performance of services.

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### 3.2 Department Representative

University departments are responsible for the proper use of University resources, which must be considered before hiring an Independent Contractor. When the need for outside help has been validated, the department must submit documentation to the Office of Disbursements to establish proper worker classification and determination of method of payment.

Where the service provider is also a retiree of the University System of Georgia, the hiring department is responsible for submission of the Retiree Information Form to the Benefits Office to ensure compliance with State retiree rules and regulations. The form will be processed by the Benefits Office and returned to the department. A copy of the completed form should then be submitted to the Office of Disbursements, attached to the Common Industry Practices Checklist or the Worker Classification Review Questionnaire.

When a contractual agreement is required, the department is responsible for submission of the contract to the Purchasing Unit for validation.

The department is also responsible for submission of the service provider's invoice(s) to the Office of Disbursement for payment after satisfactory performance.

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### **3.3 Office of Disbursements**

The Office of Disbursements is responsible for making the worker classification determination, advising on the proper method for payment, and for auditing and processing all independent contractor requests for payment.

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### **3.4 Purchasing**

Purchasing is responsible for contract review and purchase order dispatch.

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### **3.5 Office of Legal Affairs**

The Office of Legal Affairs is responsible for all contract drafting, review, and negotiation. All changes to the University's consultant agreement templates must be reviewed and approved by the Office of Legal Affairs.

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## 4 Overview

Georgia State University utilizes people in a variety of roles through many different departments, units, and programs. There is often great confusion over classifying such persons as either “employees” or “independent contractors” of the University. The University must apply common standards in order to practice sound fiscal management. The IRS and other government agencies assess significant penalties for misclassification of employees as independent contractors including, but not limited to:

- Loss of reimbursement under federal contract and grant funds;
- Penalties for violations of state and federal tax withholding laws;
- Penalties for violation of federal and state laws pertaining to the employment of aliens; and
- Penalties for failure to provide workers’ compensation and unemployment insurance coverage.

Accordingly, it is extremely important to determine a person’s status correctly prior to the beginning of his/her service to the University in order to properly handle all subsequent personnel actions including payment, statutory deductions (state and federal taxes, retirement contributions, and Social Security benefits, etc.), benefits eligibility, and compliance with workers’ compensation laws, wage-hour laws, and other applicable laws and regulations.

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### 4.1 IRS Factors

The IRS does not provide a uniform definition of an “employee” under its applicable regulations and guidelines. In general, the IRS considers the relationship between an employer and an individual in assessing a worker’s classification. It is the extent of the direction and control exercised over the worker by the employer that determines whether or not he/she is an employee and whether or not employment taxes should be withheld.

However, employers must consider all evidence reflecting on an individual’s degree of control and independence in making such considerations. Under the IRS Common Law Test, employers making worker classification determinations can look to certain broad categories to determine

the degree of control and independence of a position. These broad categories include: (1) behavioral control, (2) financial control, and (3) the relationship of the parties.

Employers must review all of the above factors in determining whether an individual is an employee or independent contractor. The factors are considered in totality and no one factor is weighted greater than the other. Ultimately, employers must look at the entire proposed relationship, make an informed choice, and document their decisions appropriately.

For more information, please contact the Office of Legal Affairs.

## 5 Independent Contractor vs. Employee

Georgia State University contracts with individuals for the performance of specific work and uses criteria published by the IRS to determine when an independent contractor status exists. For guidance, the following chart illustrates the differences between employees and independent contractors.

Employees	Independent Contractors
Required to comply with instructions about when, where, and how to work	Decide on their own when, where, and how to work
Receive training or supervision by the University	Receive no training from the University and are responsible for their own professional development
Services are integrated in the operations of the University	Services are available to the general public
University is responsible for withholding income taxes	Responsible for payment of own federal, state, and local income taxes, unemployment taxes, and FICA
Work hours and location are established by the University	Utilize their own office space to perform services and set their own work hours
Compensation is based on an hourly rate or set salary	Compensation will be paid based on the payment terms of the agreement
Receive IRS Form W-2 at the end of the calendar year	Receive IRS Form 1099 at the end of the calendar year for earnings of \$600.00 or more
Maintain a continuing employer/employee relationship with the University	Provide services through an independent contractor agreement for a specified project having a pre-determined time frame
Paid through the Payroll Office	May be paid through the Office of Disbursements or as a fee-based employee through the Payroll Office

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## 5.1 Georgia State University Procedures

Georgia State University will use information provided on the Common Industry Practices Checklist or the Worker Classification Review Questionnaire to determine worker classification: employee or independent contractor. Additionally, if an individual is determined to be an independent contractor, the University will issue IRS Form 1099-MISC to report the amount of compensation paid to the independent contractor on an annual basis. Foreign nationals, who are independent contractors, may participate in a tax analysis to determine the tax withholding status of the individual.

The University requires other procedures to be followed in the following situations:

- An individual who may qualify as an independent contractor, but may have a pending contract for faculty employment, must be paid as a fee-based employee, on payroll, for any work performed prior to the start date of the contract, during the contract period, or during the 30-day period following termination of employment.
- Faculty or staff performing work for another institution in the University System of Georgia can do so only by approval, as stated on the required Employee Compensation Agreement (Between Institutions) Form. Payment for services will be made directly to the institution being served and compensation for the employee will be made through that institution's payroll process; accordingly, all applicable taxes will be withheld prior to payment to the individual.
- Retired employees will be subject to the rules and regulations applicable to University System employees and/or the Retirement System of Georgia as it relates to working beyond retirement.

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## 6 University Procedures for Determination of Worker Status

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### 6.1 Common Industry Practices Checklist

#### QUICK TOOL FOR MAKING THE DETERMINATION: EMPLOYEE VS. INDEPENDENT CONTRACTOR

Services which have already been properly evaluated and shown to warrant the independent contractor worker classification are listed on [Common Industry Practices Checklist](#).

Hiring managers should **first** search this listing to see if the service they seek is listed on the Common Industry Practices Checklist. Provided the situation does not violate an independent contractor worker classification, the hiring manager will indicate the service role as listed and approve the form. The form must be reviewed by the hiring manager and another individual within the department having direct knowledge of the service being provided. By signing the form, the reviewers are stating that the information provided is true.

**Note:** If the service provider is a foreign national, attach the completed W-8BEN Form to the Common Industry Practices Checklist prior to submission to the Office of Disbursements.

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### 6.2 Worker Classification Review Questionnaire

Hiring managers who are unable to identify the service required on the Common Industry Practices Checklist must complete the [Worker Classification Review Questionnaire](#).

This form must be submitted to the Office of Disbursements where the worker classification determination will be made. Within seven (7) business days, in most cases, the Office of Disbursements will issue a decision.

**Decision A:** The worker classification is determined to be independent contractor. The worker may be paid through the Office of Disbursements.

**Decision B:** The worker classification is determined to be employee. The worker may be paid through the Payroll process.

**Note:** Individuals having payroll earnings within the same calendar year must receive fee-based payments through the Payroll Office.

**Note:** If the service provider is a foreign national, attach the completed W-8BEN Form to the Worker Classification Review Questionnaire prior to submitting the form to the Office of Disbursements for the worker classification determination.

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## 6.3 Important Facts and Considerations Concerning Payments through the Payroll Office

Wherever an employer/employee relationship exists, the person performing the work must be set up in an appropriate position as the University employee. Furthermore, the University is required to withhold income taxes on wages earned by such employees and the University must regularly remit taxes withheld on the employee's wages and file IRS Form W-2 (Wage and Tax Statement) for each employee at the end of each calendar year. The IRS and other government agencies assess significant penalties for misclassification of employees as independent contractors.

Worker misclassification can be costly. In cases where the determination may be unclear, the University will err on the side of caution in order to protect the University from penalty.

As previously indicated, hiring managers should *first* review the Common Industry Practices Checklist to determine if their service provider's role is listed as independent contractor based on common industry practice. If the role is not listed on the checklist, the hiring manager must then complete the Worker Classification Review Questionnaire for submission to the Office of Disbursements. The Office of Disbursements will make a worker determination based on the information provided.

If the decision is Independent Contractor, the hiring manager may proceed to process the documentation as outlined in this document.

If the decision is Employee, the hiring manager should contact the Payroll Office for instructions on how to pay the service provider through the Payroll Office process.

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## 6.4 Employment Classifications

The University has two main employment categories: regular employee and temporary employee. A regular employee is generally eligible for benefits. A temporary employee is not eligible for benefits. There are several sub-classes of employment for both categories.

### 6.4.1 Fee-Based (Temporary/Occasional Employee)

Fee-based employees earn a “fee” for a specific service. A former employee who has payroll earnings within the same calendar year may be hired as a fee-based employee.

#### TEMPORARY EMPLOYEE CLASSIFICATION

- May be an occasional employee
- May be hired for a period of six (6) months
- A 30-day break in employment is required, but the temporary employee may be rehired after the break. A request for service without a break may be made to the Vice President of Human Resources for consideration

### 6.4.2 Payroll Processing for Fee-Based Employees

#### BIWEEKLY TEMPORARY EMPLOYEE CLASSIFICATION

- Hourly rate must be at least equal to minimum wage
- Non-Exempt (hourly – eligible for overtime pay depending on the number of hours worked in a workweek)
- Pay frequency is biweekly
- [Fee-Based form](#) is required for payment processing

#### MONTHLY TEMPORARY EMPLOYEE CLASSIFICATION

- Exempt (salaried – paid a flat fee)
- Salary, when converted to an hourly rate, must be at least equal to minimum wage

- Pay frequency is monthly
- [Fee-Based form](#) is required for payment processing

## TAX DEDUCTIONS

- Federal Tax Withholding (Individual)
- State Tax Withholding (Individual)
- Medicare Tax Withholding (with Employer Match)
- Georgia Defined Contribution Withholding (Individual)  
Replaces Social Security Withholding for Individuals with Temporary Employment Classification. See [Classified Employee Handbook](#), Pg. 13, Section 104.4.

### 6.4.3 Regular Employee

Additional services performed by regular, benefits-eligible employees shall be paid through the Payroll Office process with proper approval.

A regular employee is a University employee hired for continuous service. A regular employee **cannot** be paid as an independent contractor. Additional compensation for a regular employee may be paid as:

- Overtime Pay on Payroll (Non-Exempt/Hourly)  
Overtime is calculated based on the number of hours worked in a workweek – requires timesheet submission
- Extra Compensation on Payroll (Contact the Payroll Office to Inquire)  
Faculty or staff performing work for another institution in the University System of Georgia can do so only by approval, as stated on the required Employee Compensation Agreement (Between Institutions) Form. Payment for services will be made directly to the institution being served and compensation for the employee will be made through that institution's payroll process; accordingly, all applicable taxes will be withheld prior to payment to the individual.  
**Important:** Read [Board of Regents policy 5.3.2. Extra Compensation](#)
- Stipends on Payroll (Contact the Payroll Office to Inquire)

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## 7 Step-by-Step Payment Processing for Independent Contractors

The responsibility for the processing of documentation and payments to Independent Contractors rests with several areas. For this reason, it is vitally important that the procedures, as outlined, are followed in order.

The procedures outlined here do **not pertain to subcontracts**. Contact the Office of Research Financial Services regarding questions related to the processing of subcontracts.

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### 7.1 Services Costing \$4,999 or Less

Services which cost less than \$5,000 generally do not require a contract, nor do they require the issuance of an Express Purchase Order (PO). However, the **best practice** is to prepare a memo to communicate and acknowledge the expectation of work to be performed, in situations where the service will cost less than \$5,000.

Hiring departments may prepare the Employee Compensation Agreement Form relative to University System of Georgia employees (agreement between institutions). When entering into an agreement between institutions, even if the amount of the agreement is less than \$5,000, use the Contract Routing Form to secure signatures of approval. The President of the providing institution must sign the Employee Compensation Agreement Form before it is routed for approval at Georgia State University. Georgia State University's Office of Legal Affairs must review and sign the agreement before it is submitted for signature to Georgia State University's President.

Many visa categories restrict employment as Independent Contractors/Consultants. Before hiring a foreign national as an Independent Contractor/Consultant, contact the Tax Accountant at [finisi@langate.gsu.edu](mailto:finisi@langate.gsu.edu) to discuss.

**The following steps will guide University representatives through the process of paying Independent Contractors/Consultants, when the cost of the service is less than \$5,000, and where no Express PO for the services has been entered.**

**Important Note:** Do not use this method of payment if the service being provided requires multiple payments which may total \$5,000 or more. This method must not be used in place of a contract.

## **Step 1**

### **Unit: Hiring Department**

When the need for outside help has been validated there must be a documented worker classification determination. Approved documentation can be either:

- **Common Industry Practices Checklist (CIPC Form)**  
Listing of services are pre-approved (see updated CIPC form and instructions for a listing of pre-approved services).
- **Worker Classification Review Questionnaire (WCRQ Form)**  
Service to be provided must be evaluated and approved by the Office of Disbursements prior to service being performed (see updated WCRQ Form and instructions).

Complete one of the following forms for the **individual** who will provide the service:

### CIPC Form

- Form must accompany requests for payments to service providers (includes Honorarium).
  - Attach:
    - Payment Request Form  
(Payments to an individual always requires the submission of a Payment Request Form).
    - Vendor's Invoice
    - One-page CIPC Form

**For Honorarium, the invoice may be replaced with a memo, signed and submitted by management, stating the purpose, amount of honorarium, and the name and remittance address of the individual receiving the honorarium. Also attach the Program/Agenda for the event.**

- Signature requirement
  - Form must be reviewed and signed by both the department's hiring official and the department's administrator
  - No approval required from the Office of Disbursements (however, Disbursements reserves the right to further question or reject, in writing, a worker classification determination prior to payment processing).

#### WCRQ Form

- Form must be completed and submitted to Disbursements for a worker classification determination **prior to** hiring a service provider (use the WCRQ Form only if the services to be provided are not listed on the CIPC form). Disbursements will make the worker classification determination and return (scan or fax) the WCRQ to the hiring department within seven (7) business days.

The service provider should not perform service to the University until the worker classification has been established and approved by the Office of Disbursements.

- WCRQ Form must accompany requests for payments to service providers.
  - Payment Request Form
  - Vendor's Invoice,
  - page 3 of the WCRQ Form (page bearing signature approval by the Office of Disbursements).

## **Step 2**

### **Unit: Hiring Department**

A hiring department may **choose** to enter a contract for services costing less than \$5,000 (follow steps for Services Costing \$5,000 or greater).

(Contracts are not required for services costing less than \$5,000 for the "total" engagement.

Contracts are never required for honorariums of any amount).

- If the service provider is not set up as a vendor, the service provider must complete [Form W-9](#) for submission to Purchasing. The unit is responsible for vendor setup.
- If the service provider is a foreign national, attach (in place of the W-9) [Form W-8BEN](#) . It is only necessary for the foreign national to complete **Parts I** and **IV** of the form. Form W-8BEN should be submitted to Purchasing for vendor set up.

Refer to the [Foreign National Tax Analysis and Payments](#) document for instructions on how the foreign national may participate in a tax analysis, which may decrease the federal tax liability on the payment.

### **Step 3**

#### **Unit: Independent Contractor/Consultant / Hiring Department**

- The service provider must satisfactorily perform the service, as agreed.
- The service provider should submit an invoice to the hiring department for the services rendered.

The hiring department must not create the invoice on behalf of the service provider. (For an honorarium, if an invoice is not presented for payment, the department may submit a memo signed by management, stating the purpose and amount of the honorarium, and the name and remittance address of the individual receiving the honorarium).

### **Step 4**

#### **Unit: Hiring Department**

- Review the service provider's invoice. Verify that invoiced services have been satisfactorily performed.
- Prepare a Payment Request Form for the invoice and secure approval signatures. Best Practice: Have the vendor sign the Payment Request Form, whenever possible.
- Attach the vendor's invoice and either the one-page CIPC Form (pre-approved) or page 3 of the WCRQ Form (must bear signature approval from the Office of Disbursements).
- Enter a voucher for the Payment Request into the Spectrum Plus Accounts Payable System. Log the voucher number onto the Form.
- Staple (do not clip) all forms together. Submit the payment documents to the Office of Disbursements.

### **Step 5**

#### **Unit: Office of Disbursements**

- Perform a review/audit of the Payment Request Form and attached documentation.
- Process payment to the service provider (Generally within 7 to 10 working/business days from the date the document is stamped as received by Disbursements, provided all documentation (including updated address in Spectrum) is in order).
- At calendar year end, issue/record Form 1099 Misc to the Independent Contractor/Consultant for earnings totalling \$600 or more for the calendar year.

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## 7.2 Services Costing \$5,000 or Greater

Services which cost \$5,000 or more require a contract and the issuance of an Express Purchase Order (PO).

Hiring departments may prepare the Employee Compensation Agreement Form relative to University System of Georgia employees (agreement between institutions). When entering into an agreement between institutions, (even if the amount of the agreement is less than \$5,000), use the Contract Routing Form to secure signatures of approval. The President of the providing institution must sign the Employee Compensation Agreement Form before it is routed for approval at Georgia State University. Georgia State University's Office of Legal Affairs must review and sign the agreement before it is submitted for signature to Georgia State University's President. When complete, the hiring department will proceed to enter an Express PO for the services. The PO will be set-up in the name of the providing institution.

Many visa categories restrict employment as Independent Contractors/Consultants. Before hiring a foreign national as an Independent Contractor/Consultant, contact the Tax Accountant at [finisi@langate.gsu.edu](mailto:finisi@langate.gsu.edu) to discuss.

***The following steps will guide University representatives through the process of paying Independent Contractors/Consultants when the cost of the service is \$5,000 or more.***

### Step 1

#### Unit: Hiring Department

- The need for outside help must be validated.
- The department must coordinate with Purchasing to determine if competitive bidding is required for the services requested. Refer to Section 8.3 of this guide, Administrative Review, Procurement Officer for more information.

Contact Purchasing at [lmccalop@gsu.edu](mailto:lmccalop@gsu.edu) or [cluallen@gsu.edu](mailto:cluallen@gsu.edu) to discuss competitive bid requirements. Provide a description of the services rendered.

## **Step 2**

### **Unit: Hiring Department**

Complete worker classification documentation on the individual who will provide the service:

- **Common Industry Practices Checklist (CIPC Form)**  
Listing of services are pre-approved (see updated CIPC Form and instructions, for a listing of pre-approved services)

**or**

- **Worker Classification Review Questionnaire (WCRQ Form)**  
Service to be provided must be evaluated by the Office of Disbursements **prior to** service being performed (See updated WCRQ Form and instructions).

#### CIPC Form

- Signature requirement (form must be reviewed and signed by both the department's hiring official and the department's administrator)
  - No approval required from the Office of Disbursements (Disbursements reserves the right to further question or reject, in writing, a worker classification determination prior to payment processing)

#### WCRQ Form

- Form must be completed and submitted to Disbursements for a worker classification determination **prior to** hiring a service provider (Use the WCRQ Form only if the services to be provided are not listed on the CIPC Form).

## **Step 3**

### **Unit: Office of Disbursements**

#### WCRQ Form (ONLY)

Disbursements will make the worker classification determination and return (scan or fax) the WCRQ to the hiring department within seven (7) business days.

The service provider should not perform service to the University until an official University purchase order and contract have been provided to the vendor.

## Step 4

### Unit: Hiring Department

- Enter an Express Purchase Order into Spectrum Plus Purchasing Module, in the name of the service provider. Include a full statement regarding the scope of work on the Express PO. (In the case of an agreement between institutions, the service provider will be the providing institution). This step establishes a valid funding source and workflow approval for the expenditure.
  - If the service provider is not already set up as a vendor, the service provider must complete [Form W-9](#) for submission to Purchasing. The unit is responsible for vendor setup.
  - If the service provider is a foreign national, attach (in place of the W-9) [Form W-8BEN](#) . It is only necessary for the foreign national to complete **Parts I and IV** of the form. The W-8BEN form should be submitted to Purchasing for vendor set-up. Refer to the [Foreign National Tax Analysis and Payments](#) document for instructions on how the foreign national may participate in a tax analysis, which may decrease the federal tax liability on the payment.

## Step 5

### Unit: Purchasing

If Purchasing accepts the Express Purchase Order, an e-mail (confirmation) will be sent to the hiring department stating, "OK to Proceed" or other appropriate action.

## Step 6

### Unit: Hiring Department

On receipt of the "OK to proceed" e-mail from Purchasing, the hiring department will prepare a contract for services (Consultant Agreement).

- Hiring departments will prepare the Consultant Agreement – Use the Long Form for Independent Contractors/Consultants other than State of Georgia Governmental Entities.
- Hiring departments will prepare the Consultant Agreement – Use the Short Form for Independent Contractor/Consultants relative to (non-Higher Education) State of Georgia Governmental Entities.
- Hiring departments will prepare the Employee Compensation Agreement Form relative to University System of Georgia employees (agreement between institutions).

## Step 7

### Unit: Hiring Department

Contracts must be routed for signature approvals. The contracts should be properly routed and signed by all parties. Attach the [Contract Routing Form](#) to ensure proper routing of the contracts/documents.

Refer to Section 8 of this guide, Policy on Contract Review and Approval, for guidance.

Attach the Contract Routing Form to the contract (document) chosen in Step 6: Consultant Agreement-Long Form, Consultant Agreement-Short Form, or the Employee Compensation Agreement Form. The Contract Routing Form must be completed before a contract can be reviewed by Purchasing. In the case of the Employee Compensation Agreement Form, the President of the providing institution must sign the form before it is routed for approval at Georgia State University. Georgia State University's Office of Legal Affairs must review and sign the agreement before it is submitted for signature to Georgia State University's President.

**Note:** If any change is made to the University's standard form documents, then the Office of Legal Affairs must review and approve the contract/ document. Additionally, the Office of Legal Affairs is the only office authorized to negotiate and/or change the Agreements on behalf of the University. Only an authorized signatory for the University, as delegated by the President and maintained by the V.P. for Finance & Administration, may sign any contracts.

## Step 8

### Unit: Hiring Department

The hiring department must deliver the original contract (with attachments) to Purchasing for review.

Purchasing Unit  
PO Box 4016  
Suite 901, 1 Park Place, South  
Atlanta, GA 30303  
(404) 413-3150

The original contract must be accompanied by:

- The completed Contract Routing Form
- The 1 page CIPC Form (pre-approved services) or page 3 of the WCRQ Form (with signature approval provided by the Office of Disbursements).

- (Sole Source Form, where applicable)

The original Employee Compensation Agreement Form must be accompanied by the completed Contract Routing Form.

When Georgia State University enters into an agreement between institutions with another University System of Georgia institution which is using the services provided by a Georgia State University employee, the Employee Compensation Agreement Form should be received by the Office of Legal Affairs. Legal Affairs attaches the Contract Routing Form, reviews the agreement, and forwards the agreement to the Georgia State University President for signature approval. The President's Office may: (1) route the original agreement back to the requesting University and retain a copy or (2) route the original agreement back to Legal Affairs to be forwarded to the requesting University.

### **Step 9**

#### **Unit: Purchasing**

Purchasing will review the contract/document and e-mail the hiring department to advise when a Purchase Order has been dispatched. The e-mail will include the Purchase Order number, as assigned.

### **Step 10**

#### **Unit: Independent Contractor/Consultant**

- The contractor must satisfactorily perform the service as agreed.
- The contractor must submit an invoice(s) to the hiring department for the services rendered, as agreed.

The hiring department must not create the invoice on behalf of the service provider.

### **Step 11**

#### **Unit: Hiring Department**

- Review the consultant's invoice. Verify that services have been satisfactorily performed.
  - Attach a Consultant Payment Authorization Form (CPA) to each invoice (CPA Form indicates approval for payment and whether or not the invoice represents partial or final payment). The contractor may submit periodic invoices throughout the life of the contract.

- Attach either the one-page, pre-approved CIPC Form **or** page 3 of the WCRQ Form bearing signature approval from the Office of Disbursements.

## **Step 12**

### **Unit: Hiring Department**

- The hiring department will retain copies of signed contracts and approvals according to the Records Retention schedule (minimum 7 years).  
<http://www.usg.edu/usgweb/busserv/series/index.phtml>

## **Step 13**

### **Unit: Office of Disbursements**

- Perform a review/audit of the requested payment.
- Process payment to the Independent Contractor/Consultant against the PO (decrease PO encumbrance). (Generally, payment is processed within 7 to 10 working/business days from the date the document is stamped as received by Disbursements, provided all documentation is in order (including updated address in Spectrum, and the PO dispatched).
- At calendar year end, issue/record Form 1099 Misc to the Independent Contractor/Consultant for earnings totalling \$600 or more for the calendar year.

## **Step 14**

### **Unit: Hiring Department**

- Best practice: Perform a monthly/quarterly review of all open Purchase Orders.
- Review the open Purchase Orders at Fiscal Year End.
- Request Purchase Order maintenance from Purchasing, when needed.

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## 7.3 Employment Beyond Retirement

For complete policy information, refer to the [Board of Regents Teachers Retirement System Policy Manual](#) (section 802.08).

When an individual retires from the University System of Georgia and is receiving benefits from the Teachers Retirement System (TRS), Employees Retirement System, or Regent's Retirement Plan, he/she shall not be re-employed by the University System without the prior approval of the Board of Regents. When an employee has retired from the University System of Georgia, he/she may be re-employed by the University System of Georgia under the following conditions:

1. The re-employment of a University System of Georgia retiree must be approved by the Board of Regents.
2. A rehired retiree must have a minimum break of one month between the effective date of his/her retirement and the effective date of his/her re-employment;
3. The work commitment of a rehired retiree must be less than half-time (i.e., less than 50%).
4. The salary that is paid to a rehired retiree must be either:
  - a. Less than 50% of the annual benefit-base compensation amount that he/she was earning at the time of his/her retirement, with consideration for the average merit increase percentages that have been applied since the employee retired, or;
  - b. Less than 50% of the average compensation for the position into which the retiree is being hired based on the institution's existing compensation plan, or, if not applicable, the average compensation of existing or previous incumbents; or
  - c. Less than 50% of a reasonable market competitive rate for the position into which the retiree is being rehired as determined by the institutional Chief Human Resources Officer.
5. The salary that is paid to a rehired retiree must be consistent with his/her work commitment.

**Important Note to TRS Employees:** Although the Board of Regents policy allows work commitment of “less than 50% time”, TRS retirees cannot exceed 49% time without jeopardizing retirement status and benefits.

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## 7.4 Documentation Required

Prior to the start of work, departments and service providers must complete the following:

- Common Industry Practices Checklist
  - Or-
  - Worker Classification Review Questionnaire
- IRS Form W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding) if the service provider is a foreign national person or entity
- Purchase Order for services costing \$5,000 or more
- Consulting Agreement Long Form (Optional for Commitments of \$4,999 or Less)
  - Or-
  - Consulting Agreement Short Form

**Note:** Employee Compensation Agreement Form must accompany the Consultant Agreement Short Form when contracting services with other institutions of the University System of Georgia.

**Note:** The Contract Routing Form must accompany these forms

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## 7.5 Before Paying a Foreign National Service Provider

Unless exempted by the current tax treaty with the foreign national's country of citizenship, payments for services rendered by the independent contractor are subject to federal income tax withholding. In order to be exempt from federal income tax withholding, the foreign national must contact the University Tax Accountant to perform a tax analysis. If payment is determined to be exempt from withholding, a check can be issued for the gross invoice amount. In contrast, a check will be issued for the net amount after deducting taxes if the results from the tax analysis indicate that the foreign national is not exempt from withholding. Refer to the [Foreign National Tax Analysis and Payments](#) document for more information.

## 7.6 Quick Reference Guide for Payment Distribution and Account Code Expenditure

PAYMENT DISTRIBUTION		
SERVICE PROVIDED	DISBURSEMENTS - ACCOUNTS PAYABLE PAYMENTS	PAYROLL PAYMENTS
<p><b>Performance:</b></p> <p>Artistic performance scheduled for a specified purpose, lasting a short period of time. Fee for performance may include rehearsals.</p> <p><b>Examples:</b></p> <ul style="list-style-type: none"> <li>• Actors</li> <li>• Stage Performers</li> <li>• Musicians</li> <li>• Disc Jockeys</li> </ul> <p><b>Examples of Settings:</b> Receptions, lunches, dinners and University/student events.</p>	751115-FEE	<p>If the worker is a former employee (being paid within the same calendar year) the worker <b>MUST</b> be paid on Payroll:</p> <ul style="list-style-type: none"> <li>• Fee-Based Employee on Payroll</li> </ul>

PAYMENT DISTRIBUTION		
SERVICE PROVIDED	DISBURSEMENTS - ACCOUNTS PAYABLE PAYMENTS	PAYROLL PAYMENTS
<p><b>Performance (Preparation)</b></p> <p>Staff responsible for supporting performances:</p> <p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Set Building; Scenery</li> <li>• Costume Production</li> </ul> <p><b>Examples of Settings:</b> Receptions, lunches, dinners and University events, i.e. radio productions and student events.</p>	<p><b>Not allowed.</b></p>	<p>Individuals may be paid as temporary or occasional employees on payroll.</p>
<p><b>Sporting Events/Competitions</b></p> <ul style="list-style-type: none"> <li>• Official for Sporting Event</li> <li>• Play by Play Announcing</li> <li>• Judge for Competitions</li> </ul>	<p>751115-FEE</p>	<p>If the worker is a former employee (being paid within the same calendar year) the worker <b>MUST</b> be paid on Payroll:</p> <ul style="list-style-type: none"> <li>• Fee-Based Employee on Payroll</li> </ul>

PAYMENT DISTRIBUTION		
SERVICE PROVIDED	DISBURSEMENTS - ACCOUNTS PAYABLE PAYMENTS	PAYROLL PAYMENTS
<b>Testing</b> <ul style="list-style-type: none"> <li>• Test Monitor</li> <li>• Rater (Rates Essays for Regents Test)</li> </ul>	751115-FEE	If the worker is a former employee (being paid within the same calendar year) the worker MUST be paid on Payroll: <ul style="list-style-type: none"> <li>• Fee-Based Employee on Payroll</li> </ul>
<b>Service Providers</b> <ul style="list-style-type: none"> <li>• Photographer</li> <li>• Graphic Services or Translator</li> <li>• Public Relations</li> <li>• Limo Service</li> <li>• Instrument Tuning/Adjusting</li> <li>• Trainers</li> <li>• Mentors</li> </ul>	751115-FEE	If the worker is a former employee (being paid within the same calendar year) the worker MUST be paid on Payroll: <ul style="list-style-type: none"> <li>• Fee-Based Employee on Payroll</li> </ul>

PAYMENT DISTRIBUTION		
SERVICE PROVIDED	DISBURSEMENTS - ACCOUNTS PAYABLE PAYMENTS	PAYROLL PAYMENTS
<p><b>To Conduct</b></p> <ul style="list-style-type: none"> <li>• Workshop</li> <li>• Master Class (Not for Credit)</li> <li>• Clinic or Seminar (Not for Credit)</li> <li>• Conduct Literary Readings</li> <li>• Discussions, Panel discussions, or Panel Member</li> <li>• Lecturers, Narrators</li> <li>• Presentations, Guest Speakers (May be Paid an Honorarium)</li> </ul>	<p>751115-FEE</p> <p>-----</p> <p>Note: Some individuals may be paid an honorarium charged to 751108.</p>	<p>If the worker is a former employee (being paid within the same calendar year) the worker <b>MUST</b> be paid on Payroll:</p> <ul style="list-style-type: none"> <li>• Fee-Based Employee on Payroll</li> </ul>

PAYMENT DISTRIBUTION		
SERVICE PROVIDED	DISBURSEMENTS - ACCOUNTS PAYABLE PAYMENTS	PAYROLL PAYMENTS
<p><b>Subject Expert</b></p> <p><b>Experts</b> in their field provide specific service for a specified period of time and purpose (not for credit).</p>	<p>Choose the account that corresponds with the service provided:</p> <p>751101 - Architect</p> <p>751102 - Attorney</p> <p>751103 - Consultant</p> <p>751104 - Engineer</p> <p>751107 - Veterinarian</p> <p>751109 - IT Professional (Consultant)</p>	<p>If the worker is a former employee (being paid within the same calendar year) the worker <b>MUST</b> be paid on payroll:</p> <ul style="list-style-type: none"> <li>• Fee-Based Employee on Payroll</li> </ul>

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## 8 Policy on Contract Review and Approval

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### 8.1 General

This policy defines the general process by which a contract involving the Board of Regents of the University System of Georgia (“Board”) by and on behalf of Georgia State University (“University”) might be (1) created; (2) reviewed and approved; and (3) appropriately signed by an authorized University official.

Contracts must satisfy three basic criteria in order to be approved by an authorized University official:

- The contract must be appropriate to the mission and operation of the University.
- The funds and other resources must be available to carry out the obligations of the contract.
- The terms of the contract must comply with Board and University regulations, and applicable local, state, and federal laws.

Individuals having ultimate responsibility to oversee the performance of services under particular contracts should have signature authority for them. Prior to final signature, contracts need to pass through those offices having direct oversight for the activities (or their funding) and those assuring administrative or regulatory compliance.

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### 8.2 University Contract Defined

For the purposes of this policy, a “University contract” is defined as an agreement between two or more parties, one of which is the University or any of its subunits/affiliated organizations (i.e. Athletic Association, Research Foundation, Alumni Association, etc.), intended to have legal effect or be otherwise recognized at law. There must be a common understanding among the parties as to the essential terms, the mutual obligations, and the existence of valid and sufficient “legal consideration,” meaning that something of value is exchanged between the parties. Examples of University contracts include, among others:

- Agreements to buy, sell, or rent goods
- Agreements to provide, obtain, or rent services
- Volunteer agreements
- Memorandum of understanding or cooperation with government agencies and other organizations for the accomplishment of particular purposes
- Grants and sub grants awarded by government agencies and private organizations
- Affiliation agreements
- Leases of movable property such as tools, equipment, vehicles, etc.
- Leases, deeds, and other conveyances affecting interests in real property
- Employment contracts
- Waivers and releases
- Nondisclosure agreements
- Student or faculty exchange agreements
- Software license agreements

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### **8.3 Administrative Review**

A person initiating a University contract is responsible for reading the contract entirely and determining that: (1) the contract language accurately reflects the current state of negotiations; (2) the contract meets programmatic and University mission and operational requirements; (3) the contract is in the best interests of the University; (4) he/she can ensure compliance with the obligations it places on the University; and (5) the contract is sufficiently clear, consistent and fiscally prudent.

In addition, such persons must have the cooperation and approval of any University department/unit that may be directly or indirectly involved in performance or funding of the contract. Accordingly, prior to being signed by the appropriate University official, all contracts must be reviewed and approved by: (1) the University department chair or unit director; (2) the University dean (if the requesting department/unit is an academic department); (3) the Office of Legal Affairs; and in certain circumstances; (4) a University Vice President or President; and (5) a Procurement Officer. The following outlines the responsibility of each of these reviewing offices:

**Department Chair/Unit Director**

- Guarantees that the department or unit can furnish services, materials and/or funds provided for in the contract.
- Assures that the contract is appropriate and necessary to the department's missions and priorities.
- Assures that alternative activities, actions and/or providers have been considered, and that those stipulated in the contract or agreement represent the most feasible, reasonable, and fiscally prudent arrangements for the department.

**Academic Dean**

- Guarantees that the college or school can furnish the services, materials and/or funds (including any matching requirements) designated in the contract.
- Assures that the contract is appropriate and necessary to the college or school's mission and priorities.
- Assures that alternative activities, actions and/or providers have been considered, and that those stipulated in the contract or agreement represent the most feasible, reasonable, and fiscally prudent arrangements for the college or school.

**Office of Legal Affairs**

- Assures that the contract does not subject the University to undue liability or risk.
- Assures that the contract does not contain any prohibited clauses.
- Assures that the terms of the contract comply with Board and University regulations, and applicable local, state, and federal laws.

**Vice President or President**

- Verifies that all appropriate signatures are intact, including Legal Affairs approval and Research Financial Services approval.
- Assures that the contract is appropriate and necessary to the University's mission and priorities, and is not in conflict with the needs, mission or priorities of any other division within the University.
- Obligates the University and the Board of Regents to the terms of the contract.

## Procurement Officer

To comply with Department and Administrative Services (DOAS), State Purchasing Division, Board of Regents of the University System of Georgia, and internal and external auditors, the Georgia State University Purchasing Department will have an increasing role in contracting for professional services.

Generally, goods and services at a cost of \$5,000 or more require competitive bidding. There are a limited number of goods and services that are exempt from these competitive bid requirements. State Purchasing statutes and the Georgia Procurement Manual published by DOAS State Purchasing identify those instances in which professional services are exempt. An excerpt is included below.

### Services and Other Exemptions

*Services limited to those services, which are defined by a statute as a “profession” or “professional service”. For example, the following services are statutorily defined as professions or professional services: certified public accountancy, actuarial services, licensed or accredited financial analysts providing opinions of value, chiropractic, dentistry, professional engineering, podiatry, pharmacy, veterinary medicine, registered professional nursing, harbor piloting, land surveying, law, psychology, medicine and surgery, optometry, and osteopathy.*

Early in the planning stages and to ensure proper compliance with mandated rules and regulations, it is recommended that you contact the Purchasing Department at ext. 3-3150.

Approvals from the above departments/units are to be endorsed in writing on an Approval Contract Routing Form attached to the front of the University contract. These signatures apprise the authorized University signatory that the terms of the contract have been appropriately reviewed.

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## 8.4 Authorizing Signatures

All contracts involving the University must be signed by an authorized University official. The President must sign contracts and agreements between the University and any other state entity, between institutions of the University System of Georgia, hospitals or other organized medical facilities. All other contracts may only be signed by University administrators who have

authority delegated directly from the President to sign University contracts. With the exception of research agreements, which are signed by the Vice President for Research, all contracts of \$25,000 or more in University expenditures or revenues must be reviewed and signed by the Vice President of Finance and Administration. Any other contracts and agreements may be signed by a Vice President or Dean with delegated signature authority.

Vice Presidents and Deans may delegate signature authority for routing forms or contracts. This delegation may be limited to specific types of contracts or to specific time periods. To delegate signature authority, the person charged with the signature authority must submit the information to the Office of the Vice President for Finance and Administration. A listing of authorized signers will be sent to the Office of Legal Affairs and to all units of Finance and Administration who participate in the execution of contracts and agreements. Vice Presidents and Deans are encouraged to name a delegate to serve during any absence - including vacations - from their office.

Listing of Authorized Signers: <http://www2.gsu.edu/~wwwola/contracts/authority.html>.

Contracts and agreements signed by any other than authorized officials will be rejected and returned to the originating department. Failure to follow University policies and procedures regarding signature authority may result in an employee's loss of insurance coverage, personal liability for all contractual obligations, and/or disciplinary action.

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## 8.5 Signature Approval Routing Forms

To assure the proper and timely routing of University contracts through the signature approval process, the University recommends the use of an approved routing form. This form should be attached to the front of the University contract. The form provides contact information and shows the next steps in the routing process so that University contracts can be handled expediently.

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## 8.6 Contract Retention

The University complies with the Board's published record retention guidelines, which may be reviewed at <http://www.usg.edu/usgweb/busserv/series/index.phtml>. Unless otherwise requested, departments/units should send final, executed agreements to Purchasing. However, the department/unit is responsible for complying with the specific retention requirements. In

addition, any University contract provisions dealing with document retention by the parties must be satisfied, even if such contractual provisions require longer retention periods than the Board's guidelines.

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## **8.7 Contract Administration**

Unless otherwise provided by University policy, the individual or his or her designee, who signs the University contract, is responsible for properly carrying out the terms of the contract for the University. It may be advisable for each University department/unit to establish a database of all its current contracts, including such information as performance dates, payments to or from the University, and receipt of certificates of insurance, performance bonds or letters of credit. Failure to monitor these requirements can expose the University department/unit and the University to financial loss, legal actions and potential claims of breach of contract or default. If any contract administrator has any questions regarding these matters, he/she should contact the Office of Legal Affairs.

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## 9 Frequently Asked Questions

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### 9.1 What are the rules for distinguishing between an employee and an independent contractor?

The basic test used in making an employee/independent contractor classification is derived from the Common Law Test where it is determined a worker is an “employee” if the person for whom the services are performed has the right to direct and control the worker, not only as to the result to be accomplished by the work, but also as to the details by which the work is accomplished. The test for determining whether a worker is classified as an employee can be found in the [Determination of Worker Status](#) section of this guide.

---

### 9.2 Can a worker be classified as both an independent contractor and an employee during the same year?

Whether an employee may end their employment with the University and later become an independent contractor depends on the elapsed time between the employment and contractual services (minimum of 30 days required) and the type of services being provided by the contractor.

In addition to the 30 day lapse, the following situations require that an individual be paid through the payroll process:

- An individual who may qualify as an independent contractor, but may have a pending contract for faculty employment, must be paid as a fee-based employee on payroll for any work performed prior to the start date of the contract, during the contract period, or during the 30-day period following termination of employment.
- A former employee who has payroll earnings within the same calendar year may be hired as a fee-based employee.

---

### **9.3 Can I pay a University employee for consultant services outside of their normal responsibilities?**

No. An individual cannot qualify as an independent contractor for an organization that employs him or her. The additional services of an employee may be compensated by a payment processed through the Payroll Office.

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### **9.4 How should expenses such as parking and mileage be handled?**

The costs of parking, mileage, and similar expenses should be covered in the contract and included in the consultant contract as a reimbursable expense. When determining how a worker should be classified, the IRS will examine the reimbursement of expenses.

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### **9.5 How do I process payments for an independent contractor?**

Follow the [step-by-step procedures for processing Independent Contractor payments](#).

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### **9.6 Are taxes withheld from honorariums?**

An honorarium is considered taxable income. However, the University will not withhold taxes on payments of an honorarium unless directed to do so by the IRS, or in certain situations involving honorarium payments to non-resident aliens.

---

### **9.7 Which tax forms are required for completion by independent contractors?**

Independent contractors are required to complete IRS Form W-9 to acquire tax information and certification of the consultant. Foreign nationals are required to complete IRS Form W-8BEN to determine their tax withholding status.

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## 9.8 Can I pay for consultant services using the University Purchase Card (P-Card)?

No. The University P-Card may not be used to pay for consulting services.

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## 9.9 What if the independent contractor is not a citizen or permanent resident of the U.S.?

If the consultant is not a citizen or permanent resident of the U.S., refer to the [Foreign Nationals Tax Analysis and Payments](#) document prior to hiring the individual to perform a service.

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## 9.10 Can I hire a retiree from the Teachers Retirement System (TRS)?

Yes. You may hire a TRS covered retiree for contractual employment, under certain terms and conditions. To prevent suspension or termination of retirement benefits, refer to the [Employment Beyond Retirement](#) section of this guide.

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## 9.11 Can I make changes to some of the clauses in the consultant contract?

No. The clauses contained in the consultant contract can only be altered by the Georgia State University Office of Legal Affairs. If any change is made to the University's standard consulting agreement template, then the Office of Legal Affairs must review and approve the contract. Additionally, it should be noted that the Office of Legal Affairs is the only office authorized to negotiate and/or change the Agreements on behalf of the University.

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## 9.12 Is a consultant required to provide an invoice to be paid under the contract?

Yes. All payments made to a consultant must be supported by an invoice prepared by the consultant.

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## 9.13 Are all consultant services subject to bid?

Consulting agreements are not considered by the State of Georgia to be a professional service and are therefore subject to the Georgia Procurement Code, which means that agreements of \$5,000 or greater must be either competitively bid or declared a Sole Source purchase.

Listed below are types or engagements, which are not subject to competitive bid:

- All requests of \$4,999 or less
- Intergovernmental transactions
- Theatrical and entertainment
- Speakers

Professional service is defined as a service rendered by a member of one of the groups identified below while acting in their professional capacity. These professional services are exempt from State of Georgia competitive bid requirements:

- Certified Public Accountancy
- Architecture
- Chiropractic
- Dentistry
- Professional Engineering
- Land Surveying
- Law
- Pharmacy
- Psychology
- Medicine and Surgery
- Optometry
- Osteopathy
- Podiatry

- Veterinary Medicine
- Registered Professional Nursing
- Harbor Piloting

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## 10 Web Resources

- [Georgia State University Purchasing Department](#) (Business Services)
- [Georgia State University Payroll Office](#)
- [Georgia State University Office of Disbursements](#)
- [Georgia State University Office of Legal Affairs](#)
- Internal Revenue Service (IRS)
  - [IRS Publication 15](#)
  - [IRS Form SS-8](#) (Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax Withholding)

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# 11 Forms

- [Common Industry Practice Checklist](#)
- [Worker Classification Review Questionnaire](#)
- [Consulting Agreement \(Long Form\)](#)
- [Consulting Agreement \(Short Form\)](#)
- [Contract Routing Form](#)
- [Consultant Payment Authorization \(CPA\)](#)
- [Payment Request](#)
- [Tax Analysis for Foreign Nationals](#)
- [Employee Compensation Agreement Form \(University System Employees Employment Compensation Agreement Between Institutions\)](#)
- [IRS Form SS-8](#) (Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax)
- [IRS Form W-8BEN](#) (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding)
  - [Form W-8BEN Instructions](#)

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## 12 Still Have Questions?

For Independent Contractor Classification:

[finajo@langate.gsu.edu](mailto:finajo@langate.gsu.edu) (or call 3-3048) – Purchase Order Related

[finjsh@langate.gsu.edu](mailto:finjsh@langate.gsu.edu) (or call 3-3049) – Non-Purchase Order Related

For Contract Review/Purchase Order Dispatch:

Call Purchasing at ext. 3-3150

For Foreign National Tax Analysis:

[finisi@langate.gsu.edu](mailto:finisi@langate.gsu.edu) (or call 3-3056)

For Payroll Information/Payments:

<http://www.gsu.edu/hr/payroll.html> (or call 3-3300)

Office of Legal Affairs:

<http://www2.gsu.edu/~wwwola/> (or call 3-0500)