


MAKING A PURCHASE?

ALL STEPS MUST BE FOLLOWED PRIOR TO PURCHASE, START OF SERVICE, PROCUREMENT, ETC

Remember Social Studies – Current Events?

WHO – who are we paying?

Are they a UA Employee/Student/ or an employee who recently (12 months) left the University?  **Contact ORDBC**

Are they a US citizen/company?

Are they an independent contractor? – **QUICK REFERENCE ATTACHED**

<http://policy.fso.arizona.edu/fsm/900/912>

Are they an established vendor in UAccess Financials? Is a W-9 required?

<http://policy.fso.arizona.edu/fsm/900/912>

WHAT – what are we paying for? (Reimbursements? Services? Items?)

WHEN – when is this for? (Event/Travel Date)

WHERE – is it travel related? (need travel documentation)

<http://policy.fso.arizona.edu/fsm/1400>

WHY – why are we paying them? (Business Purpose)

HOW – how much will this cost? (TOTAL)

UNDER \$5000:

QUESTION:

Is PCard allowable for this purchase? **BUYWAYS?**

http://pacs.arizona.edu/pcard_manual_page8

http://pacs.arizona.edu/AZ_Buyways

- **IF SO** – PAY with **Purchasing Card** (provide all required documents)
- **IF NOT** – A **Disbursement Voucher** is required

<http://policy.fso.arizona.edu/fsm/900/910#allowable>

FOR CATERING over \$750.00:

<http://policy.arizona.edu/business-and-finance/catering-and-food-service-policy>

http://pacs.arizona.edu/manual_page07#Catering

FOR HOTELS:

http://pacs.arizona.edu/contracting_hotels

http://pacs.arizona.edu/sites/pacs.arizona.edu/files/125c-hotel_addendum_template_procedures_2016-12-02.pdf

OVER \$5000:

A Purchase Order is required

- Please obtain 3 estimates in advance
- If there is only one preferred vendor a Sole Source Justification form must be completed and submitted in lieu of 2 of the estimates.

University Contracted Vendors

http://pacs.arizona.edu/strategic_alliance_contracts

Independent Contractor Payment Summary Chart

Independent Contractor	Amount/duration	Document	Attachment	ICON Required
<u>Expense Reimbursement Only</u>		DV	Original itemized Receipts	No
Guest Speakers & Visiting Experts	<u><= \$600 and < 3 days for calendar year</u>	DV	Brochure/flyer	No
	<u>< \$10,000 and < 14 days for calendar year</u>	DV	<u>ICON form</u>	Yes
	<u>>= \$10,000 and/or ≥ 14 days for calendar year</u>	REQS	<u>ICON form</u>	Yes
<u>Conference Speakers <= \$600/<= 3 hours</u>		DV	A copy of the conference program with listings of individual sessions and speakers.	No
<u>Entertainer</u>	<= \$1,000	DV	Performance Arrangement	No
	> \$1,000	DV	Performance Contract	No

<u>Subject Pay</u>	DV	Provide a brief description of the program	No
<u>Royalty and Permission Fees</u>	DV	Contract, letter of agreement, invoice OR statement of distribution	No
<u>Agnese Haury Instructors</u>	DV	Include a statement confirming that all services performed by the individual are solely in the capacity of Agnese Haury Institute instructor.	No

<u>Services other than those listed above provided by entities with an EIN (Employer Identification Number)</u>	REQS	Reference EIN in REQS notepad	No
<u>Services other than those listed above provided by entities WITHOUT an EIN</u>	REQS	<u>ICON Form</u>	Yes

PART I – To be completed by prospective independent contractor (i.e., the individual providing a service)

Are you a citizen of the United States? _____

If the answer is “NO”, what visa type are you traveling on? _____

If you are not a U.S. Citizen or do not have Permanent Residency you need to complete a W-8 and a GLACIER record, contact Accounts Payable @ (520) 621-9097.

Name: _____ **Telephone:** _____ **Fax:** _____ **Email:** _____

Mailing Address: _____

Taxpayer Identification Number: _____ - _____ - _____
 Social Security Number (SSN) Employer Identification Number (EIN) Arizona Sales Tax ID (if applicable)

Federal Tax Classification: Individual C Corporation S Corporation Partnership Trust/Estate Other _____
 Limited Liability Company (C = Corporation, S = S Corporation, P = Partnership)

Describe the services to be provided: _____

Term of service (specific dates): _____ **Total fee \$:** _____

How fee is determined: Fixed: Milestone: Hourly Rate: _____ Other: _____
 (Rate) (Describe Method)

Do you have a relative employed at the University? _____ **If “YES” please provide their name and department:** _____
http://pacs.arizona.edu/manual_page01#Conflict

Section I – Relationship with the University

- A. Do you currently work for the University as an employee?
- B. Has the University extended you an offer of employment?
- C. Have you worked as an employee of the University during the 12 months prior to the date of this contract?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

If the answer is “NO” to all questions, proceed to Section II.
If the answer is “YES” to any of the questions, the individual should be classified as an employee and paid via payroll.

Section II – Classification Guidelines (Complete only one, A, B or C, depending on the services you will provide)

A. Guest Speaker/Continuing Education Instructor

1. Will you teach a course from which students will receive credit toward a degree?
2. Will the University provide you course materials and tools?
3. Will the University reimburse you for course related expenses?

If the answer to questions 2 and 3 is “Yes”, treat the individual as an employee. If the answer to either is “No”, proceed

4. Have you been invited, as a guest speaker, to lecture in a seminar, colloquium, class, etc?
5. Have you been engaged by the University fewer than 5 times in the past 12 months?

If the answer to questions 4 and 5 is “Yes”, treat the individual as an independent contractor.
If the answer to either question is “No”, proceed to question 6.

6. Have you provided the same or similar services to other unrelated entities in the last 12 months?
7. Will the department provide specific instructions regarding performance of the required work rather than relying on your expertise?

Regardless of whether question 6 is answered “Yes” or “No”, if the answer to question 7 is “Yes”, then the individual will be treated as an employee.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

B. Researcher

1. Will you perform research under the supervision of a University professor or employee?
2. Will you serve in an advisory or consulting capacity with a University Professor or employee?
3. Have you provided the same or similar services to other unrelated entities in the last 12 months?
4. Will your period of service be completed within a finite timeframe?

If the answer to question 1 is “Yes”, treat the individual as an employee.
If the answer to questions 2, 3, and 4 is “Yes”, treat the individual as an Independent Contractor, otherwise treat the individual as an employee.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

C. Individual not covered under A and B

1. Have you provided the same or similar services to other unrelated entities or to the general public as a trade or business during the last 12 months?
2. Will your period of service be performed within a finite time frame?
3. Will the department provide specific instructions regarding performance of the required work rather than relying on your expertise?
4. Will the University set the number of hours and/or days of the work week that you are required to work, as opposed to you setting your own work schedule?

If the answer to question 1 and 2 is “Yes” and 3, and 4 is “No”, treat the individual as an Independent Contractor.
Otherwise the individual should be paid as an employee via payroll.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

PART II Independent Contractor Determination – to be completed by individual performing service:

NOTE: UAccess Financials Supplier Diversity = Small Business or Individual

Independent Contractor Determination: By signing below, I warrant and affirm that the information provided in Part I is true, complete and correct. I agree to personally, indemnify and hold the University of Arizona harmless from any claim, damages or liabilities resulting directly or indirectly from reliance thereon. I understand that I qualify or do not qualify (**You must check one, and only one**) as an Independent Contractor and that I am responsible for any taxes resulting from this engagement.

Name (print): _____ Title: _____

Signature: _____ Date: _____

Return this signed form to the University department/unit that engaged you to perform services. **Do NOT begin work until** you have received a signed copy of this form from the University.

If you qualify as an independent contractor, most engagements require you to obtain a **Purchase Order** from the University **prior to beginning work. Do not begin work until you have a purchase order or have verified that you are not required to obtain one.** Failure to follow this instruction may result in nonpayment for services. This form combined with the University Purchase Order constitutes the entire agreement between you and the University of Arizona. If you do not qualify as an independent contractor you must go through the payroll process before performing services.

Please provide original signed form to the University department / unit representative engaging your services.

PART III -- For Official Use Only --TWO SIGNATURES ARE REQUIRED FOR PAYMENT IF INDEPENDENT CONTRACTOR THIS PART TO BE COMPLETED BY UNIVERSITY DEPARTMENT/UNIT REPRESENTATIVE:

The University employee signing below warrants: that he or she has reviewed the information provided on this form as it pertains to services provided; that the information is true to best of the signer's knowledge, and; the individual's representations regarding the services to be performed and concomitant compensation to be paid are correct.

The signer below should be the University Employee most familiar with the independent contractors operations

(Print Name) (Sign Name) Date: _____

I have reviewed University Policy 9.12 and the information provided on the reverse side of this form as it pertains to services provided. Based upon my review, and/or other knowledge that I may possess, I have determined that the reverse side of this form is complete and the Individual qualifies or does not qualify (**You must check one and only one**) as an Independent Contractor as that term is defined by the Internal Revenue Code.

The signer below should be the University Employee with the authority to request payment for the independent contractor (i.e., approve a Disbursement Voucher or Requisition)

(Print Name) (Sign Name) Date: _____

Authorized College/Division Representative (if applicable) _____ Date: _____
(Sign Name)

Please submit original form to Accounts Payable and be sure to include the UAccess Financials eDoc number to expedite processing.

PART IV -- For Official Use Only -- SIGNATURE NOT REQUIRED FOR PAYMENT THIS PART TO BE COMPLETED BY UNIVERSITY TAX COMPLIANCE SECTION:

I have reviewed the information provided on this form and contacted the department/unit representative for additional information as I deemed necessary. Based upon my review and/or my conversations with _____, I have concluded that the
(Department Representative Name)

Individual named in Part I qualifies or does not qualify (**You must check one and only one**) as an Independent Contractor as that term is defined by the Internal Revenue Code.

Authorized Tax Compliance Representative: _____ Date: _____
(Sign Name)