

Georgia State University
Service Provider Classification Worksheet
- SPCW -
Instructions and Form

**This Form combines and replaces all prior versions of the CIPC & WCRQ, effective 01/01/2015*

1. Purpose of the SPCW Form:

The SPCW provides information necessary to confirm the Service Provider may properly be classified, for tax and payment purposes, as an independent contractor rather than an employee.

2. How to submit the SPCW Form:

CONTRACT SERVICES

Calendar year payments which total \$5,000 or more (payment for services rendered)
Contract Required

Note: *The University may require the use of a contract regardless of dollar amount, depending on the nature of the services or risk to the university.*

The hiring department must submit the SPCW Form to Disbursements **prior to** beginning the contract process.

- Completed SPCW form is to be scanned & emailed to Disbursements at accountspayable@gsu.edu
- Email should be titled: **SPCW Review Request - Contract**

The approved SPCW Form is to be submitted along with a Contract (and the Contract Routing Form) to Purchasing and Legal Affairs for review. After the contract has been approved, a non-catalog PO entry must be completed.

NON-CONTRACT SERVICES

Note: *The University may require the use of a contract regardless of dollar amount, depending on the nature of the services or risk to the university.*

A SPCW Form should be submitted prior to requesting payment for services to an independent contractor/consultant through Disbursements.

The hiring department may submit the SPCW Form in one of the following ways when the total of all payments issued throughout the calendar year will be less than \$5,000 (payment for services provided), and where no contract exists:

- IDEAL: The hiring department will complete the SPCW form then submit the form to Disbursements for approval **prior to** requesting a payment. The advantage of using this method will be prompt payment.
 - Completed SPCW form is emailed to Disbursements at accountspayable@gsu.edu .
 - The email should be titled: **SPCW Review Request-NO Contract**.

Disbursements will return the SPCW to the requestor, by email. The hiring department will then include a copy of the approved SPCW form with each payment requested throughout the calendar year, provided the services are the same as identified on the form, and the total amount paid to the vendor throughout the calendar year does not exceed \$4,999.99 (for services).

- ACCEPTABLE: The hiring department will complete the SPCW form, and scan the form into the **Payment Request Form** entry in PantherMart, as an attachment. Disbursements will not review the form until the voucher is reviewed for payment processing. *A disadvantage of using this method is the hiring department risks having the voucher cancelled by Disbursements, should Disbursements deny the SPCW Form.*

3. Turnaround time after SPCW Form is emailed to Disbursements for review:

Allow **48-72 hours** for review and response via email by Disbursements.

Scan a completed/signed SPCW form (with additional supporting documentation (when needed) to: accountspayable@gsu.edu.

4. Supporting documents to submit with SPCW (when additional space is required beyond space provided on form):

- (1) Description of Services
- (2) Information to support treatment of the Service Provider as an independent contractor
- (3) Relationship – Written confirmation that no conflict of interest issues are present

Important Notes:

- Although contracts may not be required if cumulative payments (for service) to an independent contractor/consultant in a calendar year (January 1 through December 31) total \$4,999.99 or less, **the university may require the use of a contract regardless of dollar amount, depending on the nature of the services or risk to the university.** Questions about contract requirements should be addressed to Purchasing at purchasing@gsu.edu or Legal Affairs.
- **If Service Provider is:**
 - A GSU employee/student employee: Contact payroll@gsu.edu with questions about Fee-Based or additional compensation payments.
 - An individual having a pending contract for employment: Contact payroll@gsu.edu with questions about Fee-Based payment.
 - USG employee providing service that exceeds \$250, the transaction requires an executed Employee Compensation Agreement: http://tools.finance.gsu.edu/files/gravity_forms/5-3d52bd49f73aae55cbc90758500213d9/2013/02/EmployeeCompensationAgreementForm.pdf.
Note: A fully authorized **Employee Compensation Agreement Form** provides approval for payment. A contract/non-catalog PO is not required, regardless of the amount.
 - Not a US citizen or permanent resident alien (Green Card holder): Tax withholding may be required. Email accountspayable@gsu.edu and request a referral to the University's Tax Accountant for tax analysis.
 - A retiree: Retirees are responsible for determining how Service Provider payments may impact retirement eligibility. Refer to the BOR Policy Manual [Employment Beyond Retirement, Section 8.2.8.3](#).
 - Related to a GSU employee, there must be disclosure of the relationship. Written confirmation that no conflict of interest issues are present must be provided by the hiring official.

Links:

Link to Document: [DESKTOP NOTES - PAYMENTS TO INDEPENDENT CONTRACTORS / CONSULTANTS](#)

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GSU INFORMATION

Initiating Department _____ Contact Person _____ Tel. No. _____ Fax No. _____ Email _____

SERVICE PROVIDER INFORMATION

Name of Service Provider (person). Also provide name of business (if different) _____

Is Service Provider a GSU employee/student employee? Yes No

Does the Service Provider have a pending contract for employment? Yes No

Is Service Provider an employee/student employee of any other University System of GA (USG) institution? Yes No

Is Service Provider a US Citizen or holder of a Green Card? Yes No

Do GSU employees have a relationship, financial or otherwise, with a party involved in this transaction (including an employee, representative, or agent of a party involved in this transaction)? Yes No

If yes, provide an explanation.

Note: Written confirmation that no conflict of interest issues are present must be provided below by an official within the hiring department. (attach additional sheet/s if needed)

SERVICES & FEES

Description of Services (attach additional sheet/s if necessary) _____

Total Amount to be Paid For Services (entire engagement) \$ _____

Is there a Contract? Yes No

If no contract, please explain the reason why? _____

If yes, does the Contract Include Reimbursement of Service Expenses to provider? Yes No

If no contract, is there a written agreement to reimburse Service Provider for expenses? Yes No

CLASSIFICATION QUESTIONS

Where will the work be performed? _____

If on GSU premises, explain why: _____

Will Service Provider determine his/her own hours of work?	Yes	No
If no, explain why:		
Will Service Provider use his/her own tools?	Yes	No
If using University Tools, explain why:		
Will Service Provider determine his/her own method of performing the Services?	Yes	No
If determined by GSU, explain why:		
Is there any additional information to support the treatment of the Service Provider as an Independent Contractor?		
Yes	No	If yes, please describe:

DEPARTMENTAL APPROVAL

Signature of Unit Head or Business Manager - by signing you represent that all information provided is true and correct

DETERMINATION BY DISBURSEMENTS

Name of Service Provider _____

APPROVED	DENIED	Reason for Denial
_____	_____	_____
Disbursements Official Date	Disbursements Official Date	