

Independent Contractor/Consultants

An independent *consultant* is an individual or organization outside the University of proven professional or technical competence who provides primarily **professional or technical advice** to the University and the University does not control either the manner of performance or the result of the service.

An independent *contractor* relationship exists when the University has the right to control only the results of the service not the manner of performance.

University Tax Services' primary purpose is to insure that the University is in compliance with certain federal and state tax laws, rules, regulations and procedures. One area they monitor is the payments for independent contractors. Therefore, for **all** independent contractor/consultants the University's Consulting & Professional Services Worksheet (CPW) must be completed by the colleges and/or departments. The form is located on the Finance and Accounting's website <http://fa.ufl.edu/forms/pdf/fa-uts-cpsw.pdf>

Instructions for completing the Consulting & Professional Services Worksheet

1. The form must be completed and signed by the individual (vendor), as they are certifying the questions have been answered correctly.
2. The form must be reviewed and signed by the Dean, Director, Chairperson or their designee, as they are also certifying the questions have been answered correctly.
3. Send the form to Fax Imaging, (392-0081) so the vendor information can be added or updated.
4. The Vendor Maintenance team is now making a notation on the vendor file, if they have a valid CPW. (CPW080709)
5. The form is valid for one calendar year, January 1 to December 31.
6. This form is not required for incorporated or store-front businesses; it is for the individual or business that is using a social security number for tax purposes that will require the form.
7. If a foreign national is performing the service in their home country, they do not need to complete the form. Please indicate that information on the requisition.
8. If the individual is a **Resident Alien** or **Non-Resident Alien**, the process is entirely different. Please refer to University Tax Services website <http://fa.ufl.edu/tax/>

Inputting requisitions for services

For the purchase of services, always provide the **rates, dates and deliverables**.



Here is the link for the instructional guide for “Creating a Service Requisition”
<http://www.hr.ufl.edu/training/myUFL/instructionguides/CreatingServiceRequisitions.pdf>

1. Specify the service type:
 - a. Fixed Cost – a one-time event for a flat rate against which partial payment may be made. This choice can support monthly payments against a total encumbrance (e.g. for utilities).
 - b. Variable Cost – The service is a contractual agreement based on the number of hours work. Example of variable cost: Dollars per hour.
 - c. Time and Materials – a two-line requisition where line 1 is variable cost (\$/hr) and line 2 is fixed cost (cost of materials).
2. In the description, please indicate the rates, dates and deliverables. Rates – the total cost is based on, hourly, weekly, lump sum, etc. Dates – the beginning and ending dates of the services will be performed. Deliverables – scope of work or a description of services to be performed.
3. If the service has already started or the service has been completed before submitting the requisition, please provide an ‘after the fact’ justification, as to why purchasing procedures were circumvented. Type the information in the justification summary or header comment field of the requisition.



Here is the link for the instructional guide for “Shopping Using a Form for Service”
<http://www.hr.ufl.edu/training/myUFL/instructionguides/Shopping%20Using%20a%20Form%20for%20Service.pdf>

If the service has already started or the service has been completed, complete the Confirmation Purchase Request form. In the Internal Comments section of the requisition, include the justification why the services were performed before a requisition was submitted.

If the service is not a confirmation, then complete the Standard Service Request form.

1. Begin with MyUFMarket to create the requisition.
2. Click the Forms tab, under Organization Forms navigate to Standard Service Request form, and click to open.
3. Select the vendor.

4. Enter the Commodity Code (Search for appropriate commodity code – services beginning with 8 or 9)
5. UOM (Unit of Measure) – 1 JA (Job), which is always a “1” for service.
6. Estimated Cost/Fee per unit – Total amount being paid (rate of payment)
7. Quantity – number of payments
8. Service Begin Date – enter beginning date
9. Service End Date – enter ending date
10. Description – Deliverables-clear description of services being provided

Once you “Add and Go to Cart”, complete the rest of the requisition.

1. Edit the cart name description
2. Review the requisition to add in:
 - a. Ship To, Delivery Options (the due date = end date of service), Bill To, Distribute By, PO Business Unit, Chart of Account Fields, Internal or External Notes.