This worksheet should be completed **prior to** an individual’s engaging in any work or activity. Save a copy of this worksheet and any associated documentation in your financial records.

To expedite non-SU employee payments from any fund, the worksheet should accompany the *Request for Payment of Professional Services Rendered by Non-Employees* form available at [http://bfas.syr.edu/forms/request-for-payment-of-professional-services-by-a-non-employee/](http://bfas.syr.edu/forms/request-for-payment-of-professional-services-by-a-non-employee/%20).

NOTE: If, after completing this worksheet, you determine that a consultant agreement is necessary for sponsored project activities, please contact the Office of Sponsored Programs for assistance at x2807. This agreement must be executed **prior** to beginning work.

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| **DETERMINATION OF EMPLOYEE / NON-EMPLOYEE STATUS** |
| 1. Is the individual a current employee of the University? Yes ; No   **If yes,** individual must be compensated through Payroll via RAP.  **If no**, has the individual been on University payroll within the current calendar year?  Yes ; No ; Unknown   * If yes or unknown, **contact the HR Compensation office at x5371**.   **If No**, continue. |
| 1. Is the individual a current, full-time undergraduate or graduate student? Yes ; No   **If yes**, the individual must be paid as a student employee through Payroll.  **If no,** continue. |
| 1. Is the individual a non-resident alien? Yes ; No   **If yes** you must:   * + Contact the Slutzker Center for International Services **prior to** the individual’s engaging in any work and arranging for payments to     - verify visa type and eligibility,     - determine if the individual can perform services, and     - learn under what circumstances services can be performed.   + If the Slutzker Center determined that the individual may perform services and be paid,     - contact the Payroll Office at x5117 to determine the individual’s tax status and to learn what additional requirements or forms are necessary to initiate payment. * If the Slutzker Center determines that the individual may not perform services and be paid, **STOP. DO NOT CONTINUE.** THIS PERSON CANNOT PERFORM SERVICES OR BE PAID.   More information on this topic is available on the Comptroller’s website at:  <http://comptroller.syr.edu/>  **If no**, continue. |
| 1. The next step is to assess whether the nature of the services to be provided is indicative of an employee or non-employee relationship.  * An employer/employee relationship exists if the University has control over when, where, how and under what conditions the work is performed.   + Examples: individual is supervised by SU employee; duties performed are similar to those conducted by current or prior employee in similar circumstances * An employer/employee relationship does not exist if the University has no control over how, when, where, or under what conditions the work is performed and has control over the result of the services only. In these situations, the individual is considered a non-employee and is not compensated for services through Payroll.   Do you consider individual to have an **employee**  or **non-employee**  relationship with SU?  Briefly justify your determination:  **If an employee** relationship exists**,** he/she must be hired and paid through Payroll following standard University procedures; **contact HR.**  More information on this topic is available on the Comptroller’s website at: <http://comptroller.syr.edu/>  If a non-employee relationship exists, continue.  **ALERT: It is important that the correct determination between employee and non-employee be made to keep the University in compliance with IRS and Department of Labor rules and regulations.**  **If you are unsure of the correct status to be assigned, contact the HR Compensation office at x5371 before proceeding and allowing any services to be performed.  HR will determine the correct status.** |

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| **DETERMINATION OF ACCOUNT NUMBER FOR NON-SU PERSONNEL** | | | |
| 1. Having determined that an employer/employee relationship does not exist, the next step is to establish the account number to be used on the *Request for Payment of Professional Services Rendered by Non-Employees* formBriefly describe the activity to be performed:   **Also, check all that apply:**  One time activity  Temporary participation  Intermittent participation/activity  On-going rendering of services  Individual is explicitly named in an awarded proposal  Individual is not explicitly named in an awarded proposal  The category of participant is named in awarded proposal  e.g. teacher, workshop participant/attendee, etc: **Specify**:  SU facilities resources will be used (excluding auditorium/classroom for lecture)  No SU facilities or resources will be used | | | |
| 1. Proposed Payment   Lump sum payment for activity in the amount of:  Per hour rate: ; number of hours: ; total amount to be paid: **$0.00**  Daily rate:      ; number of days: ; total amount to be paid: **$0.00** | | | |
| 1. Use information in #5 and #6 to determine the correct account, as described on the “Account Reference Aid” (next page): Account :   If you have any questions about the appropriate account number to use, please contact OSP for sponsored activities or General Accounting at x2522 for non-sponsored activities. | | | |
| 1. If theaccount is **561101-Consultants**, and charged to a sponsored or cost sharing chartstring, a **Consultant Agreement is required.** REMINDER: Faculty, staff, program directors, chairs or deans are not authorized to execute any agreement on behalf of the University, including Consultant Agreements.   Complete, in consultation with OSP, the *Consultant Agreement* available at the OSP website (<http://sponsoredprograms.syr.edu/wp-content/uploads/2016/08/Consulting-Agreement-Business.docx>.) **NOTE:** **the agreement must be reviewed and executed by the Office of Sponsored Programs prior to work being performed or submitting the** *Request for Payment of Professional Services Rendered by Non-Employees*.  NOTE: Office of Sponsored Programs will forward a copy of the fully executed Agreement to Office of Sponsored Accounting; to allow consultant invoices to be processed.  **SPONSORED PROJECTS ALERT: Prior to performance of work, the Principal Investigator or designee is responsible for informing the non-SU personnel in writing that there are no benefits associated with the work performed, as they will not be considered to be an employee of the University.** | | | |
| **FOR FEDERAL AWARDS:** The Principal Investigator or designee is also responsible for ensuring that the individual is eligible to receive payment by confirming that s/he is not showing any “exclusions” in the System for Award Management (SAM): <http://www.sam.gov>.  Eligibility confirmed Date confirmed: | | | |
| **PI/Designee Name:** |  | **PI/Designee Signature:** |  |
| 1. Having completed this worksheet and any associated requirements, the *Request for Payment of Professional Services Rendered by Non-Employees* can be completed (form available at: <http://bfas.syr.edu/forms/request-for-payment-of-professional-services-by-a-non-employee/> ) and submitted with appropriate documentation to:   Compensation Administration   Human Resources  Skytop Office Building. | | | |

**Account Reference Aid**

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| **Account** | **Name** | **Activity** | **Characteristics** |
| **561101** | **Consultants** | Individual is performing services contributing to or participating in a University activity.  For sponsored projects, this may include the direction of, or the substantive intellectual participation in a project or interpretation of project results. | * Generally named in sponsored proposal * Collaborative effort to provide expertise, advice, and information as opposed to performance of daily duties. * Not required to (although may) use SU resources/facilities |
| **561102** | **Honoraria** | Acknowledgement of individual’s contributions to an event or activity, e.g.   * + Meeting (Provide advice)   + Convocation   + Speaking engagement   + Workshop leader | * Lump sum payment * Expert in the field * One time or intermittent during budget period * May or may not be named in proposal * SU facilities use limited to auditorium or lecture hall |
| **561103** | **Non-employee services** | **Purchased services or non-consultant and non honoraria activities**   * Provision of services to wide variety of customers * Provision of services consistent with primary outside employment   + Classroom oversight; teachers   + Web development   + Graphic designers | * Daily rate or lump sum payment * **Activity** may be named in proposal * Temporary, short-term participation |
| **561199** | **Consultants – other** | For applicable other non-receipted expenses associated with consultant agreement. Used in combination with 561101 or covered by consultant agreement. | * Non-receipted expenses separately reimbursed and in agreement. * Form 1099 Reportable. |
| **561104** | **Sponsored Subject** | Individual involved in research/demonstration project as participant or subjects, e.g.  *Teachers*  Paid to receive training or professional development  Common for NSF or Dept of Ed projects  *Human Participants*  Nominal compensation for time  Also called informant fees | * **Category** of participant named in proposal * Individuals not explicitly named in proposal * Confidentiality may be required * Fee may be linked to primary place of employment (e.g. union shop). |

**For sponsored project charges to account 561101**, please contact OSP for assistance in completing the *Consultant Agreement.* The Agreement should be executed prior to the initiation of work and consequently the submission of the *Request for Payment of Professional Services Rendered by Non-Employees*.