

# INDEPENDENT/GUEST LECTURER/PERFORMER/PAYMENT

## Auxiliary Accounting

5500 University Parkway. San Bernardino, CA 92407  
Main (909) 537-7213 Fax (909) 537-7175

ASI       PHL       SUN       UEC

CHECK DISTRIBUTION	
Mail Check	<input type="checkbox"/>
Pick up @ Fdn R 109	<input type="checkbox"/>
Extension: _____	

***This form is to be used to request payment for a services rendered by independent contractor, guest lectures and performers. Please see the reverse side of this form for detailed instructions on completing this request. Incomplete requests may be subject to delay in payment processing.***

Name (Please Print)		Date
Phone	Fax	Email
Business Address, City, State, Zip Code		

<b>Date of Service:</b>		<b>Services Perform in CA?</b>
From	To	<input type="checkbox"/> Yes <input type="checkbox"/> No (please state location)
Description of Event:		

**PEOPLESOFT CHARTFIELD**

Account	Fund	Dept	Program	Class	Project	Amount
<b>Total</b>						

***(Payments made to non-residents may be subject to withholding per California Franchise Tax Board and IRS.- See Reverse).***

**Certification of Independent Contractor/Guest Lecturer/Performer**

I certify that the I have performed the services described above and for the total amount indicated. I am not an employee of California State University San Bernardino or an employee of any Auxiliary Corporations on campus. I follow an independent trade or profession and was not subject to control and direction as to the details and means for accomplishing the results of my services rendered. I will remain the confidentiality of all information and records and comply with all other statutory laws and regulations relating to the privacy and confidentiality. Also I understand that payment is considered reportable income and an IRS-1099 may be filed with the IRS for this payment.

**Lecturer/Performer Signature:** \_\_\_\_\_

Date

**Requestor Certification and Approval:**

I certify that the services have been completed and the payment is now due. I certify that the Common-Law factors have been reviewed (see reverse) and the factors apply to the services rendered. I also certify that (1) a selection process was employed to secure the most qualified individual available, and (2) the fee is appropriate considering the qualifications of the individual, his/her normal charges, and the nature of the services provided.

**Approved by:** \_\_\_\_\_

(Signature of Authorized Signer for Account)

Date

Auxiliary Use Only	
Vendor Number: _____	
Voucher Number: _____	
Budget Approval: _____	
EPLS: <input type="checkbox"/> Yes- see attached	
<input type="checkbox"/> No	

A Request for Professional Services/Independent Contractor Payment form should be used when requesting a payment for an independent contractor for services rendered. An **Independent Contractor Determination Form**, **IRS W-9 form**, and all applicable attachments must be submitted with this request.

**Please note: The California State Franchise Tax Board consider CSUSB and the UEC to be one tax location. Therefore, any CSU faculty/staff cannot be considered independent contractors to UEC. Their payment will be processed as UEC Payroll.**

**Definition of an Independent Contractor:** An Independent Contractor is an individual (business person), who is not an employee of the UEC or CSU campus, and who provides primarily professional/consultant or technical services. Their services are expected to be temporary or infrequent. Examples of independent contractors could be consultants, designers, interpreters, evaluators, etc.

**Payments to non-residents:** Per the California Franchise Tax Board, a payment made to a non-resident totaling \$1500 or more in a calendar year (for services rendered in California), is subject to 7% withholding. Also, per the Internal Revenue Service, a payment made to a "non-resident alien" (for services rendered in the United States) is subject to a 30% withholding. **Additional paperwork may be necessary. Please contact the Auxiliary Accounts Payable office for further information prior to services being rendered.**

**Factor 1. No instructions.** Independent Contractors are not required to follow, nor are they furnished with instructions to accomplish a job. They can be provided with job specifications by the UEC or CSUSB.

**Factor 2. No training. Independent Contractors typically do not receive training by the UEC or CSUSB.**

**Factor 3. Services don't have to be rendered personally.** Independent Contractors are hired to provide a result & have a right to hire others to do the actual work.

**Factor 4. Work not essential to the UEC or CSUSB. The success or continuation of the College/ Department/Division/Program should not depend on the service of an Independent Contractor.**

**Factor 5. Own work hours.** Independent Contractors set their own work hours.

**Factor 6. Not a continuing relationship.** Usually Independent Contractors don't have a continuing relationship with the UEC or CSUSB. The relationship can be frequent, but it must be at irregular intervals, on call, or whenever work is available. Warning: Part-time, seasonal, or short duration relationships have nothing to do with Independent Contractor status.

**Factor 7. Control their own assistants.** Independent contractors shouldn't hire, supervise, or pay assistants at the direction of the UEC or CSUSB. If assistants are hired, it should be at the Independent Contractor's sole discretion.

**Factor 8. Time to pursue other work.** Independent Contractors should have enough time available to pursue other gainful work.

**Factor 9. Job location.** Independent contractors determine the order and sequence that they will perform their work.

**Factor 10. Order of work set.** Independent Contractors determine the order and sequence that they will perform their work.

**Factor 11. No interim reports.** Independent contractors are hired for the final result.

**Factor 12. Payment timing.** Independent Contractors are paid by the job, not by time. Payment can be for percentage of job complete.

**Factor 13. Working for multiple firms.** Independent Contractors work for more than one firm at a time.

**Factor 14. Business expenses.** Independent Contractors are generally responsible for their incidental expenses.

**Factor 15. Own tools.** Independent Contractors furnish their own tools.

**Factor 16. Significant investment.** Independent contractors should be able to perform services without

UEC or CSUSB facilities (equipment, office furniture, machinery, etc.).

**Factor 17. Services available to general public.** Independent Contractors make services available to general public by; having an office, business signs, business license, listing their services in a business directory, advertising, etc.

**Factor 18. Possible profit or loss.** Independent Contractors can suffer a profit or loss on each job. Employees can't suffer a loss.

**Factor 19. Limited right to discharge.** Independent Contractors can't be fired so long as they produce a result which meets the contract specifications.

**Factor 20. No compensation for no-completion.** Independent Contractors are responsible for the satisfactory completion of a job or they may be legally obligated to compensate the UEC for failure to complete.