



UNIVERSITY OF SOUTH ALABAMA
AUTHORIZATION TO PROVIDE SERVICES

This form should be used to obtain authorization for contract services PRIOR to performance of the work. Departments should not make any commitments to individuals PRIOR to receiving proper authorization through administrative channels. For services provided by USA students, please contact the Office of Enrollment Services. Prior authorization is not required for individuals serving as test subjects for sponsored research. SEE SECOND PAGE FOR INSTRUCTIONS

Payee information:

Is payee under age 18? [] Yes - Not eligible to provide services [] No
Is payee a USA student? [] Yes - See second page for instructions [] No

If nonresident alien: Visa Type _____ Country of residence _____

Name: Last First MI

J# or SSN (last 4 digits): _____ or Federal Employer ID # (last 4 digits): _____

Address: Street City State ZIP

Check all that apply: [] Non-employee [] USA Administrative Staff [] USA Faculty - See second page for instructions
[] USA Staff [] USA Retiree or [] Other TRS/ERS Retiree

Is the payee related to any employees of the University, USA Hospitals, USA Healthcare Management, LLC, or any member of the USA Board of Trustees, by blood or marriage? [] YES or [] NO

If yes, please provide the name and relationship of the relative and the department where employed (or if Board of Trustee member).

If payee is USA Faculty/Administrative/Staff list:

Faculty Rank or Position Title: _____
Department: _____ Division: _____

Information about services: [] Non-instructional [] Instructional - See second page for instructions

Department receiving service: _____ FOAPAL: _____

Department contact, phone number and Bldg/Room #: _____

Nature of service to be performed. Explain fully (attach additional page if required): _____

Estimated payment amount - \$ _____ Basis of payment: ___ per hour, ___ per day, ___ per month, ___ single payment

Period during which services will be provided: _____ to _____
mm/dd/yy mm/dd/yy

Other required information: Check Y (yes), N (no), or N/A (not applicable; questions 7 and 8 only) for each question.

- 1. Does USA have the right to control and direct the payee as to the details of how the work is to be performed, instead of dictating only the results of the work? [] Y [] N
2. Will the payee provide a similar service as performed by other USA employees in this or any other USA department? [] Y [] N
3. Will the payee supervise or direct other USA employees as part of the service provided? [] Y [] N
4. Will the payee provide his or her own equipment/tools/materials required to perform the services? [] Y [] N
5. Will the payee receive little or no training from other USA employees about how to perform the services? [] Y [] N
6. Does the payee provide this service to the general public, including other businesses, as part of a trade or business or have a business telephone listing, or advertise this business in the Yellow Pages, or have a business license for this business? [] Y [] N
7. Except for a payee engaged to teach or lead classes, seminars or similar meetings, does USA require the payee to be present in USA facilities at certain times or on certain days to perform the services? [] Y [] N [] NA
8. For a payee engaged to teach or lead classes, seminars or similar meetings, will the payee create or select the course materials? [] Y [] N [] NA
9. Will the payee's services be an integral part of USA's daily ongoing activities, or, in the case of sponsored research, be carried on during substantially the entire term of the grant or contract? [] Y [] N

Please contact the Tax Accounting Office or Human Resources for assistance.

Approvals

Department Head Date Division Head Date

Dean Date Human Resources Date

Initials Tax Accounting Office
approved as independent contractor service employee service Date

UNIVERSITY OF SOUTH ALABAMA POLICY AND PROCEDURE FOR CONTRACT SERVICES

INTRODUCTION

To enhance daily business operations and services of the University, contract services may be necessary when specific professional or para-professional services are not readily available through current University resources. Services will be reviewed **PRIOR** to being performed to determine independent contractor or employee status as defined by the Internal Revenue Service (IRS). Bona fide independent contractor services will be paid through Accounts Payable with earnings reported on IRS Form 1099.

CONTRACTOR/EMPLOYEE FACTORS

An individual is considered an employee if the individual providing services is subject to the will, control, and direction of the service recipient. The IRS has established twenty criteria to consider when determining if an individual is an employee. Examples of these criteria are: instruction and training required; who sets hours of work; is work performed on service recipient's premises; who furnishes tools and materials; does individual provide services to more than one firm. Based on the nature of the work, if any criteria are met, the individual may be considered an employee.

PROCEDURE

PRIOR to utilizing an independent contractor service, an Authorization to Provide Services (APS) form must be completed and processed through administrative channels to Human Resources and the Tax Accounting Office, which will review each request to determine independent contractor/employee status and method of payment/employment to be used. If independent contractor status is approved, a photocopy of the APS form must be attached to each applicable payment request. **Approvals for independent contractor services are valid for 12 months only.**

Once approved, method of payment will be designated, and the service may be performed. Generally, bona fide independent contractor services will be paid by requisition. **Employee services, primarily secretarial/clerical, of short duration (not to exceed 30 days) should be requested through a temporary agency.** Intermittent but recurring employee services should be processed through Human Resources for proper posting and recruitment.

Instructional Services:

Non-credit instructional services determined to be contract services will generally be paid by requisition. Payment for non-credit instructional services provided by an individual not currently employed by the University, and determined to be an employee service, should be submitted on an Academic Personnel Action form using object code 122. Payment for credit instructional services to an individual who is not a current USA employee should be submitted on an Academic Personnel Action form using object code 129. Instructional services provided by a current USA employee should be submitted on an Academic Personnel Action form using object code 125.

Student Services:

Payment for services performed by an individual currently enrolled as a USA student will normally be submitted on a Student Personnel Action form. Payment for services performed by a current USA Graduate Assistant for services outside the graduate assistantship may be submitted by requisition. The APS form should only be completed if payment is intended as an independent contractor. All services provided by USA students must conform to the Personnel Policy for Student Employees. Requests for payment and questions concerning student employment should be directed to the Office of Enrollment Services.

Employee Services:

Departments should not obtain services from employees assigned to other departments to avoid conflict with the University's policy concerning work in excess of one full-time equivalent (FTE) position and the State Ethics Law. Payments for all approved services performed by employees, with the exception of services as test subjects for sponsored research, will be paid through the University payroll system.