

## Buying Manual

Subject: Purchases with Special Procedures: Paying for Services

Title: Paying for Services – Getting Started

Number: 700

Issued: February 9, 2009

Revised: July 1, 2024

## Paying for Services – Getting Started

A **service** is an activity in which labor is the major factor and not merely incidental to the production, acquisition, and/or delivery of a good. The procurement of services has unique requirements, and the first requirement is an evaluation of whether, based upon guidelines established by the Internal Revenue Services, the individual or entity providing the service should be classified as an employee or an independent contractor (vendor).

The next page contains a flowchart that will enable units to quickly determine whether they must contact another university office for guidance, appoint the service provider as an employee, or perform a service provider evaluation.

When a service provider evaluation is necessary, a questionnaire will be completed by the potential service provider. This [Service Provider Questionnaire](#) will enable the unit to evaluate whether a service provider should be classified as an employee or independent contractor. The [evaluation and classification](#) must be performed **before** engaging an individual or entity to perform services and before any services begin. It must be based upon IRS guidelines, not on administrative ease or relative costs.

◆ **Note:** If the IRS reviews classifications and determines the service provider should have been classified as an employee, any costs associated with misclassification (taxes, interest, penalty) are the responsibility of the unit.

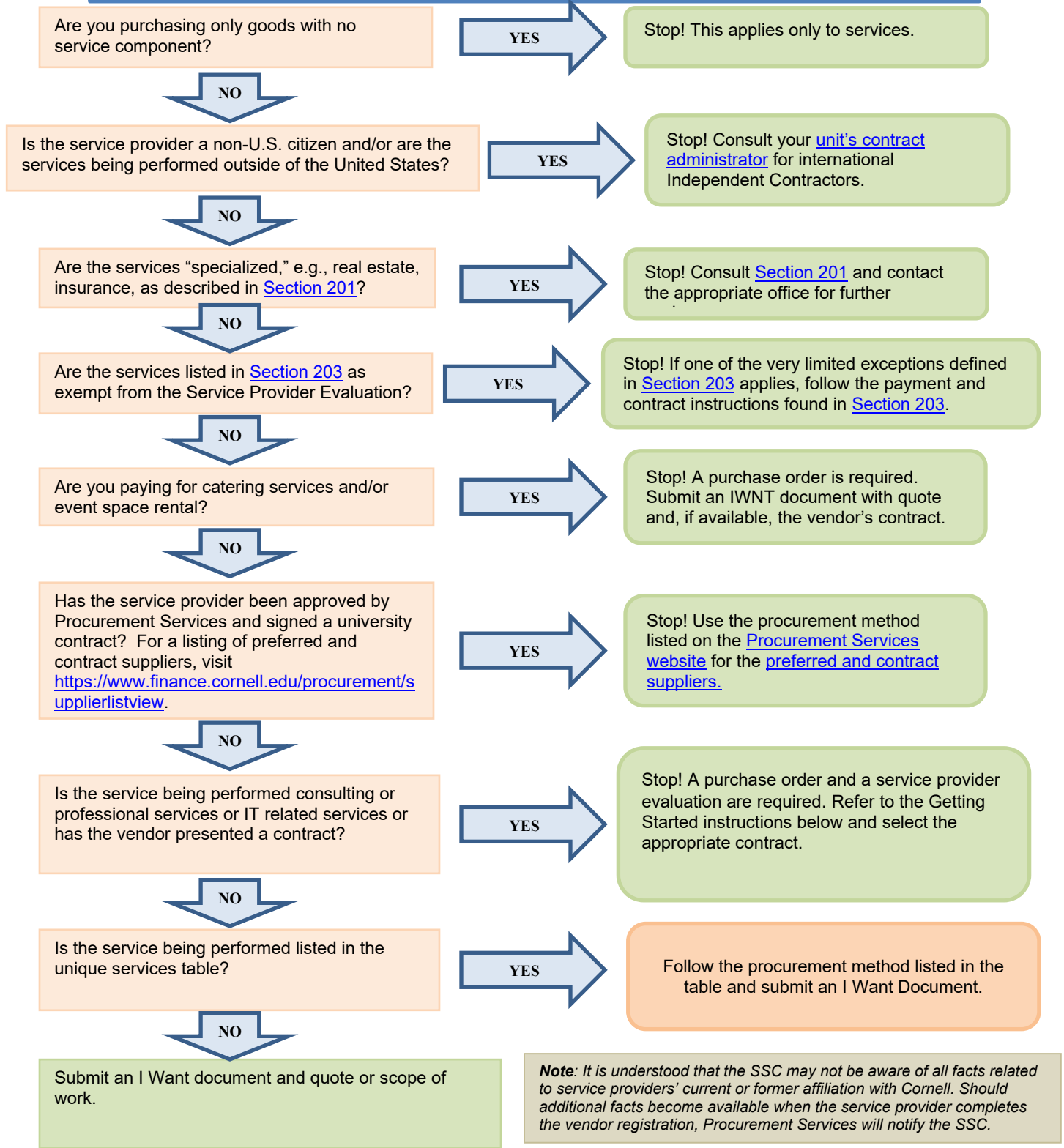
### Paying Foreign Nationals

Individuals entering the United States to work at Cornell University must complete the service provider evaluation process to determine if they can be engaged as an independent contractor or as an employee. If the work is to be performed outside the United States, please contact your unit's iCertis [contract administrator](#).

### Worked Performed Outside of the United States

Consult your unit's contract administrator for International Independent Contractors (link here: <https://global.cornell.edu/sub/operations/collaborations-and-agreements/international-contracting-basics/contract>).

**SERVICE PROVIDER EVALUATION DECISION FLOWCHART**



## Service Providers – General Information

The following information does not apply to service providers appointed through Payroll.

### Insurance

The service provider (vendor) is generally required to provide proof that they meet the university's minimum insurance requirements if the performance of the service could result in liability to the University (i.e., services performed on university property). For information on the university's minimum insurance requirements, see [Section 405, Insurance Requirements](#) topic within this manual. If you are unsure as to whether the intended service provider must provide proof of insurance, contact Risk Management and Insurance.

◆ **Note:** Payment Services (in the SSC Procure-to-Pay department) updates the KFS vendor record for those vendors that are required to provide proof of adequate insurance coverage. You may check the Insurance tab on the vendor record in KFS.

### Contracts

A contract must be executed between the service provider (vendor) and the university in order to establish mutually agreed upon terms and conditions of the transaction. The university's purchase order is a legally binding contract that contains [terms and conditions](#) designed to protect the interests of the university.

All engagements for services with non-U.S. individuals or entities require a purchase order and should specify in the purchase order line-item description whether the services were physically performed within or without of the U.S.

When procuring services, it is often advisable to include terms beyond those in the [Cornell purchase order's standard terms and conditions](#), such as the scope of work or deliverables, acceptance criteria, identification of who will provide the services, etc. Contracts covering several specific types of services have been drafted by the Office of University Counsel and these documents will be used in conjunction with the purchase order. The contracts, listed below, can be found on the Procurement website at <http://www.finance.cornell.edu/procurement/tools-forms/forms/contracts>.

## Process

1. If your vendor is international (i.e., an individual working outside the U.S. or a foreign entity performing work within or outside of the U.S.), see [International Consulting Agreements](#).
2. Check the list of limited-engagement services below to see if there is a specific process for the service you need.
3. If this is not a limited-engagement service, you must follow the Consulting and All Other Services process below.

## International Consulting Agreements

- **If the vendor is international** (i.e., an individual working outside the U.S. or a foreign entity performing work within or outside of the U.S.) follow the International Consulting Agreements process below.
- For tax reporting purposes, indicate in the business purpose and line-item description whether the service will be/was provided inside or outside of U.S.

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- If individuals (including non-Cornell students) are performing services outside the U.S., departments should follow the International Consulting agreement process and contact their respective [contract administrators](#) well in advance of engaging the student to be sure the payment is allowed.

**Limited-Engagement Services**

- Check the table below and follow the process for the specified limited engagement services.
- A service provider evaluation is not required.
- The purchase order should have a quote or scope of work, vendor's contract (if available for Procurement's review), addenda (if required for the type of service), and a clearly defined service period.

<b>Service Provider Type</b>	<b>Procurement Method</b>	<b>Recommended Object Codes</b>	<b>Cornell Contract Template</b>	<b>Insurance Requirements</b>
Catering and/or Event Space Rental	Purchase order	6610-Services-Corp 6620-Services-IC	None	Standard requirements apply. <sup>1</sup>
Language translation and interpretation (including sign language)	Disbursement voucher	6610-Services-Corp 6620-Services-IC	None	None
Performers with equipment <sup>4</sup>	Purchase order	6615-Services-Performers	None	Standard requirements apply. <sup>1</sup>
Performers without equipment <sup>3,5</sup>	Purchase order	6615-Services-Performers	None	Standard requirements apply.
Photographer, artist, illustrator <sup>2</sup>	Purchase order	6610-Services-Corp 6620-Services-IC	Usage Rights Addendum to PO signed by service provider only.	Standard requirements apply.
Transcription services	Purchase order	6610-Services-Corp 6620-Services-IC	IT Professional Services Agreement (if not using preferred supplier)	Standard requirements apply.
Videography <sup>2</sup>	Purchase order	6610-Services-Corp 6620-Services-IC	Work for Hire Addendum to PO	Standard requirements apply.
Writer, editor, indexer <sup>2</sup>	Purchase order	6610-Services-Corp 6620-Services-IC	Work for Hire Addendum to PO	Standard requirements apply.

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1. Certificates of insurance must be on file prior to work commencing for activities identified as high risk. High risk activities are identified as charter events (i.e. watercraft, aircraft, bus, van), drones, catering service, alcohol service, equipment installation, IT related consulting service, software or website implementation, services that require human contact (i.e. massage or henna service), contact with minors, or entertainment-related equipment (i.e. bounce houses, concert equipment). In addition, the procurement agent has the discretion to require a certificate of insurance beyond these instances.
  2. Cornell addendum is required.
  3. Payment terms for performers without equipment will be set to Net.
  4. Performers with equipment – Individual(s) who performs for entertainment at a public event, includes disk jockey, clown, comedian, musician, mime, or small band (with instruments and equipment), etc. that could create a liability for the university, such as bubble machines, inflatables, dry ice machines, lighting, performer supplied stages, magician's equipment (disappearing boxes), helium tank, etc.
  5. Performer without equipment - Individual(s) who performs for entertainment at a public event, includes disk jockey, clown, small band with instruments only, comedians, musicians with instruments only, mimes, etc.
- ❖ **Cautions:**
- If the business purpose for the transaction is federal unallowable, please use object code 6740 – Services – Federal Unallowable.
  - These service provider engagements are not eligible for procurement card or disbursement voucher payment.
  - Major concert events held in venues such as Bailey Hall or Statler Auditorium require consultation and contract review with University Counsel's Office.

### Required Limited-Engagement Addenda to Purchase Orders

The following types of limited-engagement activities require an addendum.

- **Photography-Artist-Illustrator-Intellectual Property License Addendum** – mandatory addendum which defines Cornell's right to use the work, while the photographer, artist, and illustrator retain ownership. Must be signed by the service provider.
- **Writing, Editing, Indexing, Videography-Work for Hire Addendum** – required to establish work for hire to ensure Cornell ownership of work product. Must be signed by the service provider and SSC Procure-to-Pay director or manager (or procurement agent).

## Consulting and All Other Services

**For international service providers** (i.e., an individual working outside the U.S. or a foreign entity performing work within or outside of the U.S.), follow the instructions in the [International Consulting Agreements](#) section below and process on a purchase order. If you are engaging a foreign national within the US, if they are on a non-Cornell sponsored visa, you may not engage them without permission from the sponsoring agency. **Remember, if you are working with an individual who will perform services outside the U.S, contact your iCertis contract administrator. If you are working with an entity (business), follow the Procurement instructions below.**

### Step 1: Domestic Service Provider Evaluation Process

Before engaging a service provider, IRS guidelines require you to evaluate whether the individual or entity providing the service should be classified as an employee or an independent contractor (vendor). The evaluation and classification must be performed before engaging an individual or entity to perform services and before any services begin.

- Perform this evaluation and classification before any services begin.
- **If the vendor is an individual** or if their legal entity status is uncertain, complete the [Service Provider Evaluation Process](#).

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- **Payments to Cornell Students** - If you are engaging a **Cornell student** to conduct a workshop or perform a service, follow the process defined in Section 203, Payments to Students.
- If you are engaging a **foreign national within the U.S.**, if they are on a non-Cornell sponsored visa, you may not engage them without permission from the sponsoring agency.

### Service Provider Evaluation Process

1. If the service provider is classified as an **entity or is determined to be an independent contractor**:
  1. Complete the Professional Services or IT Professional Services Agreement and follow the purchase order process.
  2. Attach the contract and any supporting documentation (e.g., scope of work, single/sole source justification form) to the requisition or I Want document PRIOR to the start of service.
2. If the service provider is classified as an **employee**:
  1. Consult your unit's human resources department.
  2. Alternatively, you may be able to engage the service provider through one of Cornell's recommended temporary staffing companies.

### Step 2: Select the Engagement Process

- For independent contractors or consultants performing services outside of the U.S. (regardless of nationality) or engaging a foreign entity, follow the International Consulting Agreements process.
- **If the vendor is a legal entity** (e.g., corporation, partnership, limited liability partnership, limited liability company) **or classified as an independent contractor** per the service provider evaluation process:
  - Use the service provider's contract or select either the Professional Service or IT Professional Service agreement listed under [Consulting Agreements for Work Performed in the United States](#) below.
  - Send the applicable professional service agreement to the service provider to complete and sign.
  - Submit the completed agreement and a robust statement of work to the SSC using an I Want document. Attach the service provider questionnaire and worksheet, if applicable.
  - Attach the appropriate supporting documentation, which may include quote, scope of work, single/sole source justification form for orders over \$25,000, statement of need, technology risk assessment, web accessibility determination, etc.
- **If the service provider is classified as an employee**, consult your human resources partner to review the engagement options, which may include engagement through a temporary staffing agency.

### Consulting and Professional Service Agreements for Work Performed in the U.S.

Agreements must be complete, initialed by the unit, signed by the service provider/consultant/contractor, and include a detailed statement of work. A purchase order is required. If possible, discourage changes to the contract language.

- **[Professional Services agreement](#)** – for use with independent contractors (individuals or business entities); covers issues such as tax and liability.
- **[IT Professional Services agreement](#)** – for use with independent contractors (individuals or business entities) providing information technology and cloud computing services; covers issues such as tax and liability. This language is specifically written for information technology companies that provide hardware, software, web design, or cloud services.

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- [Amendment to Professional Services agreement](#) - use this form to amend the original Professional or IT Professional Services agreements.
- [International Independent Consultant agreement](#) – for individuals working outside of the U.S. or foreign entities performing work within and outside of the U.S. to address tax, liability, and contract terms and conditions for work performed overseas.
  - For Individuals Working Outside the U.S.
    - Before engaging/hiring short-term consultants, lecturers, data collectors, and others for international assignments, contact your unit’s international independent [contractor representative](#) to begin the review process.
    - Your iCertis contract administrator will request that the individual complete the [International Independent Contractor Certification and Attestation \(PDF, 256 KB\)](#). This form must be completed by any individual who provides services in any jurisdiction outside the United States on Cornell’s behalf, regardless of nationality or country of residence. All information must be entered completely by the person to perform the services to ensure accuracy and a timely review. The information on this form is to be used to determine whether the services and individual comply with the independent contractor guidelines set out by the U.S. IRS and the laws of the country where the services will be performed.
    - Upon determination that the independent contractor guidelines can be met, your unit’s international independent contractor representative will submit the appropriate agreement for unit approval and executing signatures through Cornell’s online contract management system.
    - Follow the purchase order process.
    - Before the expiry date of the agreement, submit details of any amendments to the international independent contractor’s agreement to your unit’s international independent contractor representative for review.
  - For Foreign Entities (Businesses)
    - Use the International Independent Consultant agreement for work performed outside of the U.S.
    - Use the International Independent Consultant agreement or IT Professional Services agreement, as appropriate, for work performed inside of the U.S.
    - Follow the purchase order process.
- [Executive Search Firm Agreement Template](#) -- All final search firm agreements must be approved by Human Resources. The authorizing party must retain a copy of this contract. A purchase order is required. In addition, please forward a copy of this agreement, **completed and signed by the contractor and university representatives**, along with all relevant attachments, to Sonja Baylor, Division of Human Resources, 337 Pine Tree Road, Ithaca, NY 14850.

***Finally, units with unusual business needs require customized contracts. Such contracts must be reviewed by the Office of University Counsel; therefore, contact Procurement prior to initiating the purchase order. Additional information on contracts can be found in [section 409](#).***

## Catering and Event Space Rental

*Catering* occurs when a vendor prepares, sets up, serves or cleans up food on Cornell controlled property, including both facilities owned by Cornell and facilities (event space) that may be rented or leased and only under Cornell’s control for the period of the event (i.e., rental of a banquet hall). Catering should not be confused with simple *delivery* where no service is provided on site (i.e., pizza delivery).

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Below the contract requirements, deposit and final payment options for catering only, event space rental, catering with event space rental are defined. If the vendor presents their own contract, procurement agent review is required.

Catering Only	Dollar Amount	Contract Requirements	Deposit Options	Final Payment Options
Caterers with a University Contract	Up to \$10,000	Purchase order if SSC pcard not accepted.  Quote/scope of work is required.	A deposit up to 50% of the total, not to exceed \$5,000, may be paid via SSC pcard.	The SSC may make final payment on a pcard. <i>The total payment (sum of deposit and final payment) may not exceed \$10,000.</i>
Caterers with a University Contract	\$10,000 or greater	Purchase order is required.  A quote or scope of work must be attached to the requisition.	After the PO is issued, a deposit up to 50% of the total, not to exceed \$10,000, may be paid via a service center pcard.	The SSC may make final payment on a pcard. <i>The total payment (sum of deposit and final payment) may not exceed \$10,000.</i> Payments totaling over \$10k must be paid on PO.
All Other Caterers	All dollar amounts	Purchase order is required.  A quote or scope of work must be attached to the requisition.	After the PO is issued, a deposit up to 50% of the total, not to exceed \$10,000, may be paid via SSC pcard.	The SSC may make final payment on a pcard. <i>The total payment (sum of deposit and final payment) may not exceed \$10,000.</i> Payments totaling over \$10k must be paid on PO.

- ❖ **Caution:** When hosting events in a private residence, you must contact the Department of Risk Management and Insurance prior to the event. It is imperative to ensure that the appropriate vendor insurance and licenses are in place to protect the homeowner from potential liability.

	Dollar Amount	Contract Requirements	Deposit Options	Final Payment Options
Event Space Rental OR Catering with Event Space Rental	Up to \$10,000	Purchase order is required. Attach a quote or scope of work and, if provided, the vendor's contract for Procurement review.	After PO is issued, a deposit up to 50% of the total, not to exceed \$5,000, may be paid via SSC pcard.	The SSC may make final payment on a pcard. <i>The total payment (sum of deposit and final payment) may not exceed \$10,000.</i>
Event Space Rental OR Catering with Event Space Rental	\$10,000 or Greater	Purchase order is required. Attach a quote or scope of work and, if provided, the	After the PO is issued, a deposit up to 50% of the total, not to exceed \$10,000,	Final payment to be made through the PO process.



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		vendor's contract for Procurement review.	may be paid via SSC pcard.	
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For your convenience, the list of caterers with contracts is available on the Procurement website at <https://www.finance.cornell.edu/procurement/buyers/commodities/hiring-caterers/caterers>.

**Joint Venture**

The university may enter into a joint venture with an outside entity for the performance of services. These ventures are often complicated. Units must involve Procurement prior to entering into such an agreement.

**Sponsored Project Consulting Agreements and Subcontracts**

When an individual is performing services that are directly related to the science or scope of a sponsored project, a [Service Provider Evaluation](#) must be completed to determine if the individual is an employee or an independent contractor. If after the evaluation, the service provider is deemed to be an Independent Contractor, a purchase order is required and a Professional Services Agreement must be completed. Proceed to [Section 701, the Service Provider Evaluation](#).

◆ **Note:** If another organization is performing a substantive portion of the work effort based upon an award made to Cornell, it may be necessary to formalize this relationship through the execution of a subcontract. Such agreements are executed by the Office of Sponsored Programs (OSP). Please see OPS website at [www.osp.cornell.edu/](http://www.osp.cornell.edu/) for further information on subcontracts.

## Performing the Service Provider Evaluation

The purpose of the service provider evaluation is to determine whether to appoint a service provider as an independent contractor or as an employee paid through payroll. The IRS asserts that if Cornell exercises control over the service provider, the individual should be appointed as an employee.

There are risks and costs associated with each classification of the service provider. For *employees*, there are the employer's share of FICA tax, employee benefits, workers compensation and other insurance coverage, overtime premiums, etc. For *independent contractors*, there are contract costs as well as potential penalties and interest from the IRS and other regulatory agencies if the agency, during its review, reclassifies the independent contractor as an employee.

The unit engaging the service provider has **primary responsibility** for independent contractor review. The unit may be held financially responsible for any taxes, interest, penalties, judgments, or awards due to misclassification.

To determine whether a service provider is an independent contractor or an employee under common law, you must examine the relationship between the worker and the business. All evidence of control and independence in this relationship should be considered. If Cornell exercises control over the service provider, the individual should be appointed as an employee. The factors that provide evidence of "control" fall into three categories – Behavioral Control, Financial Control, and the Nature of the Relationship itself.

- *Behavioral Control* generally reflects that the organization exercises control over the service provider's activities. If Cornell provides training and/or instructions about how to complete the task, the service provider should generally be classified as an employee. In contrast, independent contractors determine how they will accomplish the task.
- *Financial Control* generally reflects that the service provider is not at risk for financial loss on a contract because the organization provides the equipment, reimburses the business expenses and pays on an hourly basis rather than a negotiated fee for specific deliverables.
- *Relationship Control* generally reflects that the service provider works primarily for the organization and anticipates a continuing relationship. An independent contractor has a broad customer base and is free to work when, for whom, and for as many firms as he/she chooses.

A worksheet is available to assist the unit in completing the evaluation of Behavioral Control, Financial Control and Nature of the Relationship. See the [Service Provider Evaluation Worksheet](#).

## Procedure for Performing the Service Provider Evaluation

1. The unit engaging the service provider will send the [Service Provider Questionnaire](#) to the service provider for completion (see the [Forms section](#) of the Procurement Services' Website) and request its return directly to the unit.
2. After receiving the completed [Service Provider Questionnaire](#), the unit will complete Cornell's [Service Provider Evaluation Worksheet](#) to determine whether "control" over the service provider exists, as described on the previous page. Remember to attach both the [Service Provider Questionnaire](#) and the [Service Provider Evaluation Worksheet](#) to the requisition or I Want document. (See the [Forms section](#) of the [Procurement Services' Website](#).)

- ❖ **Caution:** The unit must review the service provider's classification **prior** to entering into an initial contract or renewing a contract. The unit should make its own determination and not rely on another unit's determination.
- 3. If the unit concludes that the service provider should be classified as an *employee*, the unit will request appointment of the individual as an employee through the Office of Human Resources (see your service center for further instructions).
  - a. The unit may engage the service provider through a temporary employment agency. Contact the Office of [Workforce Recruitment and Retention at mycareer@cornell.edu](mailto:mycareer@cornell.edu) or (607) 255-0056.
- 4. **If the unit concludes that the service provider should be classified as an independent contractor, the unit will:**
  - a. Document the resolution of any conflict of interest and/or commitment identified during IC evaluation process. See the [University Policy 4.14, Conflicts of Interest and Commitment](#) for more information.
  - b. Evaluate the need for insurance. Requirements for insurance coverage are outlined in the [Section 405, Insurance Requirements](#) section of this manual; contact Risk Management and Insurance with questions on insurance requirements. ♦Note: Procurement will contact the service provider and request proof of insurance; contact Procurement to request this assistance.
  - c. Determine the terms of the agreement with the service provider, such as the scope of work or deliverables, acceptance criteria, identification of who will provide the services, etc. These terms are most easily defined through completion of the Professional or IT Professional Services Agreement template (see the [Forms section](#) of the Procurement Web site.) Contact Procurement with questions on these terms, which supersede the standard terms and conditions of Cornell's purchase order.
  - d. Request the issuance of a purchase order through the SSC by submitting an I Want document with the [Service Provider Questionnaire](#), [Service Provider Evaluation Worksheet](#), conflict of interest/commitment resolution (if applicable), quote, scope of work, and either the vendor's or Cornell's agreement.
    - ♦ Note: The Service Provider Evaluation Worksheet requires the name, title and signature of the unit-level individual that performed the service provider evaluation.

## **Other Considerations with Independent Contractors:**

### **Billing and Tax**

All business expenses that the unit has agreed to pay must be submitted as a component of the vendor's invoice. Do **not** process an expense/travel reimbursement for the independent contractor. Do **not** submit individual expense receipts with the invoice. In accordance with IRS regulations, the university will report all payments to independent contractors totaling \$600 or more during a calendar year on IRS form 1099-NEC.

The independent contractor is responsible for all estimated tax payments and other tax filing requirements; all tax records, including original business receipts; general liability and other insurance coverage for workers who work on his/her contract with Cornell; medical insurance, personal accident insurance, pension plan, or other benefits, whether personal or extended to his/her employees.

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**Inquiries by Government Agencies**

All inquiries made directly to the unit by a government agency about independent contractors must be directed to the Tax Manager in the University Controller's Office. Do not respond to these inquiries at the unit level.

## **Responsibilities Related to the Payment for Services**

### **Unit Responsibilities**

- Work through the Paying for Services flowchart to determine the appropriate payment method or contract method.
- Submit completed service provider questionnaire and evaluation worksheet, if directed in flowchart.
- Determine the terms of the agreement with the service provider, such as the scope of work or deliverables, acceptance criteria, identification of who will provide the services, etc.
- Send contract to service provider for review, signature and return to unit for completion.
- Review, date, initial or sign the contract as required for the department on the Cornell agreement. Do not sign the contract.
- Provide required information (as described above) with the I Want Doc to the SSC.

### **Shared Services Center (SSC):**

- Understand and communicate policies to faculty, staff, and service providers.
- Verify that the service provider evaluation has been performed (where one must be performed, based on the information provided in [section 700](#)) and documented by the unit, prior to requesting payment to the service provider.
- Verify that all conflict of interest and conflict of commitment issues have been resolved and documented by the unit.
- Ensure that independent contractors meet the university insurance requirements or complete Risk Management's waiver process.
- Ensure that contracts are signed by the service provider and attached to the requisition for Procurement Services review.
- Attach the following to the requisition: [Service Provider Questionnaire](#), [Service Provider Evaluation Worksheet](#), [contract](#), [quote or scope of work](#), [signed RMI waiver form](#), [single/sole source justification form](#), [IT statement of need](#), [technology risk assessment](#), [web accessibility](#), as appropriate.
- Ensure that the procurement of services is undertaken in compliance with the policy and procedures outlined in this manual.

### **Procurement Services:**

- Request, review, and maintain Certificates of Insurance for service providers as appropriate (Procurement).
- Update KFS vendor record with certificate of insurance as appropriate (SSC Procure-to-Pay).
- Receive IRS forms, supplier information forms (via manual or automated process) and proof of insurance from vendors (SSC Procure-to-Pay).

### **University Tax Office:**

- Provide guidance to units on IRS issues and interpretations.

### **Risk Management and Insurance:**

- Negotiate any exceptions to the minimum necessary insurance coverage for independent contractors.