



# SERVICE PROVIDER EVALUATION WORKSHEET

- This worksheet must be completed by the individual needing a service provider in concert with the applicable HR personnel PRIOR to hiring or processing through Purchasing.
- Do NOT submit this worksheet to the service provider.
- Do NOT complete this worksheet until after the service provider has returned a completed Service Provider Questionnaire. Provide a copy of the Service Provider Questionnaire to the Human Resource personnel reviewing this form.
- Attach a detailed description of services in your own words.
- [Guidance from the U.S. Internal Revenue Service \(IRS\) and Department of Labor \(DOL\)](#) can help you evaluate the relationship between the individual service provider and the University, and determine the appropriate classification as employee or independent contractor.
- If the service provider you wish to hire or contract with is a current **University employee, he or she must be paid as an employee and not as an independent contractor.**
- An independent contractor will not be reimbursed for travel expenses via the CONCUR system. These fees must be included as part of the service provider’s invoice to the University, if allowed by the terms of the engagement. Any payment of such fees by the University will be included in the total earnings reported at calendar year-end.
- **Once the answer to a question below is “TREAT AS AN EMPLOYEE,” no further questions need to be addressed. Continue the process for employment with your School or Center Human Resource Manager.\***

\* Employment can be a temporary assignment as a temporary employee.

Submission date: \_\_\_\_\_

Name of service provider being evaluated: \_\_\_\_\_

Name and title of individual completing this form: \_\_\_\_\_

Name of School/Center and Department or Unit: \_\_\_\_\_

Name of Human Resources personnel reviewing this form: \_\_\_\_\_

Name of responsible Business/Finance Administrator reviewing this form: \_\_\_\_\_

## SECTION I: INDICATE THE RESPONSE

CURRENT RELATIONSHIP WITH THE UNIVERSITY OF PENNSYLVANIA	YES	NO
1. Does this individual currently work for the University, the Health System or any of its entities?	STOP – TREAT AS EMPLOYEE	GO TO #2
2. Has the individual ever been on University payroll in either a regular or temporary appointment?	STOP – CONTACT HR	GO TO #3
3. Is the individual a retiree of the University or Health System?	STOP – CONTACT HR	GO TO #4
4. Is the individual a student of the University of Pennsylvania?	STOP – CONTACT <a href="#">SRFS</a>	GO TO #5
5. Is the individual providing the services outside of the United States?*	STOP – CONTACT <a href="#">GSS</a>	GO TO #6
6. Is the individual a foreign national?	STOP – CONTACT <a href="#">TIO</a>	GO TO #7
7. Is the individual serving on a board or in an advisory position for a sponsored research project (grant)?**	STOP – CONTACT <a href="#">ORS</a>	GO TO #8
8. Are Penn employees, in your school/center, currently performing substantially similar services? (NOTE: justification of specific need of Independent Contractor can be submitted for review.)	STOP – CONTACT HR	GO TO #9
9. Is it possible that the University would hire this individual as an employee providing substantially similar services following the termination of his/her services as an independent contractor?	STOP – CONTACT HR	GO TO SECTION II

\* If the answer to Questions 5 and/or 6 is YES, please complete Sections B, C, and D. Do not check the box for classification determination, but send the completed SPE and SPQ to [Global Support Services \(GSS\)](#) for question 5 or submit a ticket to [Tax and International Operations \(TIO\)](#) for question 6. GSS will assist in making the classification determination.

\*\*If the answer to Question 7 is YES, please stop, do not complete the remainder of this form, and contact the [Office of Research Services \(ORS\)](#). ORS will assist in making the classification determination.

## SECTION II: INDICATE THE RESPONSE

Classification Guidelines: Complete only <b>ONE</b> sub-section, A, B, or C, depending on the services to be performed by the individual <i>PLEASE NOTE: These are factors in considering whether to hire an individual as an employee. Consult with your Human Resources manager for further guidance.</i>		
A. GUEST LECTURER/SPEAKER/PERFORMER/ARTIST	YES	NO
10. Is this individual a performer/artist engaged for a one-time performance?	STOP – FORM NOT REQUIRED; SEE LIMITED ENGAGEMENT AGREEMENT	GO TO #11
11. Is this individual a guest lecturer (e.g., an individual who lectures at only one or two class sessions, conferences or event per year)?	STOP – FORM NOT REQUIRED; SEE LIMITED ENGAGEMENT AGREEMENT	GO TO #12
12. Is the individual the primary instructor of record for the course being offered for academic credit toward a University degree?	STOP – TREAT AS EMPLOYEE	GO TO #13
13. Is the individual responsible for the content of the lecture/presentation?	STOP – FORM NOT REQUIRED; SEE LIMITED ENGAGEMENT AGREEMENT	STOP – TREAT AS EMPLOYEE

<b>B. RESEARCHER: RESEARCHERS HIRED TO PERFORM SERVICES FOR A UNIVERSITY DEPARTMENT OR UNIT ARE INITIALLY PRESUMED TO BE EMPLOYEES OF THE UNIVERSITY.</b>	<b>YES</b>	<b>NO</b>
14. Will the individual perform work using University Facilities (as opposed to facilities available to him/her outside the University)?	STOP – TREAT AS EMPLOYEE	GO TO #16
15. Will the individual perform research for a University faculty member under an arrangement whereby the University faculty member serves in a supervisory capacity (i.e., the individual will work under the direction of the faculty member)?	STOP – TREAT AS EMPLOYEE	GO TO #16
16. Will the individual serve in an advisory or consulting capacity with a University faculty member or director in a “collaboration-between-equals” type arrangement? Service on a Data Safety Monitoring Board, Scientific Board, or other Advisory Boards (e.g. Community Advocate or Patient Engagement)	STOP – TREAT AS LIMITED ENGAGEMENT	STOP – TREAT AS EMPLOYEE
<b>C. OTHER INDIVIDUALS NOT COVERED UNDER SECTION A OR B</b>	<b>YES</b>	<b>NO</b>
17. Does the individual routinely provide the same or similar services outside of the University of Pennsylvania to the public on a regular and consistent basis? (See SPQ #7)	GO TO #18	GO TO #18
18. Will the department provide the individual with any of the following: a. specific instructions regarding performance of the required work beyond specifying parameters of the deliverables rather than rely on the individual’s expertise? b. significant equipment or supplies and/or hire assistants for the individual? c. set the number of hours and/or days of the week that the individual is required to work, as opposed to the individual setting his/her own work schedule?	STOP – TREAT AS EMPLOYEE	TREAT AS AN INDEPENDENT CONTRACTOR

**University Employees Cannot Be Paid as Independent Contractors**

**Department**

**Signature**

**Reviewed by (if applicable):**

Global Support Services (GSS) \_\_\_\_\_

Student Registration and Financial Services (SRFS) \_\_\_\_\_

Office of Research Services) \_\_\_\_\_

Tax International Organization (TIO) \_\_\_\_\_

**Reviewer Comments:**

**Human Resources Personnel  
Determination (check one):**

TREAT AS EMPLOYEE

TREAT AS INDEPENDENT CONTRACTOR

Authorizing Signature of Human Resources Personnel: \_\_\_\_\_ Date: \_\_\_\_\_

Authorizing Signature of Responsible Business/Finance Administrator: \_\_\_\_\_ Date: \_\_\_\_\_