



## SERVICE PROVIDER EVALUATION WORKSHEET

- This worksheet must be completed by the Penn staff member needing a service provider in concert with the applicable HR personnel PRIOR to hiring or processing through Procurement Services. 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 (SPQ). **A copy of the SPQ must be submitted with this form for review.**
- [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.

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
Does this individual / LLC owner currently work for the University, the Health System, or any part of its entities?		

- **If the answer to this question is YES, no further questions need to be addressed. Continue the process for employment with your School or Center Human Resources Manager. Employment can be a temporary assignment as a temporary employee.**
- **If the answer to this question is NO, complete the remaining questions in this document, as indicated by the instructions in each section.**

SECTION II: INDICATE THE RESPONSE

OTHER AFFILIATIONS WITH THE UNIVERSITY OF PENNSYLVANIA	YES	NO
Has the individual / LLC owner ever been on University payroll in either a regular or temporary appointment?		
Is the individual / LLC owner a retiree of the University or Health System?		
Is the individual / LLC owner an enrolled student of the University of Pennsylvania? (contact <b>SFRS</b> for review)		

SECTION III: INDICATE THE RESPONSE

ADDITIONAL QUESTIONS	YES	NO
Are Penn employees, in your school/center, currently performing substantially similar services?		
Is it possible that the University would hire this individual / LLC owner as an employee providing substantially similar services following the termination of his/her services as an independent contractor?		

SECTION IV: INDICATE THE RESPONSE. Complete only ONE sub-section, A, B, or C, depending on the services to be performed by the individual. (Sub-section C is for sole proprietor/individual LLCs services)

A. GUEST LECTURER/SPEAKER/PERFORMER/ARTIST - NOT FOR LLCs	YES	NO
Is this individual a performer/artist engaged for a one-time performance?	*	
Is this individual a guest lecturer (e.g., an individual who lectures at only one or two class sessions, conferences or event per year)?	*	
Is the individual owner responsible for the content of the lecture/presentation?	*	
Is the individual the primary instructor of record for the course being offered for academic credit toward a University degree?	**	

\*If yes, SPE/SPQ not required – see [Limited Engagement Agreement](#).

\*\*If yes, independent contractor classification not appropriate. In the US, individual should be engaged as employee. If outside the US, see Section V.

B. RESEARCHER	YES	NO
Will the individual perform work using University Facilities (as opposed to facilities available to him/her outside the University)?	**	
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)?	**	
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)	*	

\*If yes, SPE/SPQ not required – see [Limited Engagement Agreement](#).

\*\*If yes, independent contractor classification not appropriate. In the US, individual should be engaged as employee. If outside the US, see Section V.

C. LLCs and OTHER INDIVIDUALS NOT COVERED UNDER SECTION A OR B	YES	NO
Does the individual / LLC routinely provide the same or similar services outside of the University of Pennsylvania to the public on a regular and consistent basis? (Response should be consistent with SPQ#7.)		
Will the department provide the individual / LLC 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?	**	

\*If yes, SPE/SPQ not required – see [Limited Engagement Agreement](#).

\*\*If yes, independent contractor classification not appropriate. In the US, individual should be engaged as employee. If outside the US, see Section V.

SECTION V: SERVICE PROVIDED OUTSIDE THE US

COMPLETE THE FOLLOWING QUESTIONS		YES	NO
Is the individual providing the services outside of the United States? <b>IF YES: COMPLETE ALL SECTION V QUESTIONS. IF NO: PROCEED TO PAGE 5.</b>			
Please explain reason work must take place outside US:			
Is the individual a non-Penn <b>undergraduate</b> student?			
Will the individual be paid a lump sum / invoice against deliverables?			

If you have completed SECTION V because the work is taking place outside the US, please [contact GSS](#) for for review and approval before proceeding to page 5.

Reviewed by:

GSS: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewer comments:

**Reviewed by (if applicable):**

Student Registration and Financial Services: \_\_\_\_\_

Office of Research Services: \_\_\_\_\_

**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 Admin: \_\_\_\_\_ Date: \_\_\_\_\_

**Note from Corporate Tax, Compliance, and Payroll:**

If the individual is a foreign national providing services inside the United States, Corporate Tax, Compliance, and Payroll must review AFTER Human Resources determines appropriateness of worker classification to determine if visa status supports payment as independent contractor.

Corporate Tax, Compliance, and Payroll Review: \_\_\_\_\_