

SPQ - Service Provider Questionnaire and Substitute W-9 Form

➔ **INDEPENDENT CONTRACTOR:** 1) COMPLETE ALL QUESTIONS IN ALL SECTIONS --PARTS I, II, III, IV, 2) SIGN BOTH CERTIFICATIONS, 3) ATTACH YOUR PROPOSAL OR STATEMENT OF WORK AND 4) RETURN TO: _____

PART I— Substitute W-9 - Taxpayer Identification (If you are not a U.S. Citizen or do not have Permanent Residency, complete a W-8 form and attach to this form)

Name: _____ Phone: () _____ Email: _____@_____

Address: _____ City: _____ State: _____ Zip: _____

Business Name if different from above: _____ Business Webpage URL: _____@_____

Taxpayer ID Number: Social Security (SSN) ____ - ____ - ____ || Employer ID Number (EIN) ____ - ____ - ____

Federal Tax Class: Individual/Sole Proprietor C Corporation S Corporation P Partnership || Limited Liability (LLC): C S P

TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

➔ *Under penalties of perjury, I certify that:*

1. The number shown on this form is my correct taxpayer identification number.
2. I am a U.S. citizen or a permanent resident (green card) or I am not a U.S. citizen nor a permanent resident and have attached a W-8 Form
3. I am not subject to backup withholding

SIGNATURE: _____ PRINT NAME: _____ DATE: _____

PART II -- Independent Contractor's Business and Services (answers are not specific to The New School)

1. For last tax year, which did you receive (from **any source for services**)? 1099-Misc W-2
2. Briefly describe the **nature of the services** your business performs: _____
3. Describe the **types of equipment** you use **and expenses** you incur in your business that affect your profit or loss: _____
4. How do you **advertise** your services to the public? Word of mouth Yellow pages Publications Web
5. How do you **bill** your customers? Flat Fee -- Hourly Fee (based on- _____)
6. **Business Location:** My business office is outside my home -- My business office is in my home

PART III -- Services Provided by Independent Contractor to The New School (answers are specific to The New School)

1. How much time do you expect to work on TNS business in the next 12 mhs? < 10% > 10% but < 25% > 25% || Multiple projects? No -- Yes
2. Have you worked for TNS as an **employee**? No -- Yes, within the past 12 months or Yes, not within the past 12 months (fr _____ to _____)
3. If you answered YES to Question 2, what was your function at TNS and to whom did you report? _____
4. Have you been engaged by the university more than 3 times in the past 12 months? No -- Yes (Dept: _____ Date: _____)
5. Briefly describe the **services** you will perform for The New School in this assignment: _____
6. What are the dates that the service is to be performed: _____
7. What is the Total Fee for this assignment: \$ _____ || How is fee determined: Fixed Installment Hourly Rate / Hours
8. Will you require equipment, instructions and/or training provided by The New School to perform these services: No -- Yes (_____)

INDEPENDENT CONTRACTOR CERTIFICATION

➔ *Under penalties of perjury, I certify that:*

1. I offer my services to the general public as a trade or business.
2. I am not a TNS student, employee, or otherwise affiliated with TNS.
3. I understand that if I accept employment at TNS in the future, I must immediately notify the Office of Finance & Business and that failure to report a change in status could have consequences on either my employment or my independent contractor status.
4. If TNS hires me as an independent contractor, I understand that I am responsible for all taxes, insurance coverage, and business expenses, and that I am not eligible for any employer-provided benefits or unemployment benefits.

By signing below, I certify to all statements above and I warrant and affirm that the information provided in all Parts above are true, complete and correct. I agree to personally, indemnify and hold The New School harmless from any claim, damages or liabilities resulting directly or indirectly from reliance thereon. I understand that I am responsible for any taxes resulting from this engagement.

IC SIGNATURE: _____ PRINT NAME: _____ DATE: _____

**OFFICE OF FINANCE & BUSINESS
WCQ - WORKER CLASSIFICATION QUESTIONNAIRE**

To be completed upon receipt of the SPQ/W9 from a potential IC (INDEPENDENT CONTRACTOR)

PART 1: WORKER /DEPARTMENT INFORMATION (COMPLETE ALL FIELDS)			
Individual to be hired:		EIN/Social Security #:	
SERVICE:	DURATION(Days):	SERVICE DATES:	
Est. FEE: \$	DIVISION & FOAP #:	Phone:	
Hiring Official (Print Name & Title):		Signature:	

Respond to the questions in order below. As soon as one of your responses indicates either EMPLOYEE or IC, you have the answer.

PART 2: RELATIONSHIPS WITH THE UNIVERSITY	YES	NO
A. Is this individual either a current student or employee of the University?	<input type="checkbox"/> Y-EMPLOYEE	<input type="checkbox"/> N-Next Question
B. During the 12 months prior to the date in which the services are to commence, was the individual an employee paid through Payroll (including temporary work) or provided the same or similar services?	<input type="checkbox"/> Y-EMPLOYEE	<input type="checkbox"/> N-Next Question
C. Is it expected that the University will hire this individual as an employee following the termination of his/her services?	<input type="checkbox"/> Y-EMPLOYEE	<input type="checkbox"/> PART 3

PART 3: CLASSIFICATION GUIDE – Complete ONLY ONE section below (A), (B) or (C) based on services to be performed		
(A) Researchers		
1. Researchers are presumed to be employees of the University. If, however, the researcher is hired to perform research for a particular University professor or employee, indicate which of the following relationships is applicable by checking one of the two boxes below.		
<u>Relationship #1:</u> The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee serves in a supervisory capacity (the individual will be working under the direction of the University professor or employee).	<input type="checkbox"/> EMPLOYEE	
OR		
<u>Relationship #2:</u> The individual will serve in an advisory or consulting capacity with a University professor or employee (the individual will be working with the University professor or employee in a “collaboration between equals” type of arrangement).	<input type="checkbox"/> IC-CONTRACTOR	
(B) Adjunct / Lecturer / Teacher / Instructor		
1. Is the individual an adjunct professor?	<input type="checkbox"/> Y-EMPLOYEE	<input type="checkbox"/> N-Next Question
2. Is the individual a “guest lecturer” (an individual who lectures at less than 5 class sessions)?	<input type="checkbox"/> Y- IC-Contractor	<input type="checkbox"/> N-Next Question
3. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?	<input type="checkbox"/> Y- Next Question	<input type="checkbox"/> N- EMPLOYEE
4. Is the individual teaching a course for which students <u>will NOT</u> receive credit toward a University degree or a formal University certificate program not sponsored by the school?	<input type="checkbox"/> Y- IC-Contractor	<input type="checkbox"/> N-Next Question
5. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual and <u>NOT</u> approved by the University?	<input type="checkbox"/> Y- IC-Contractor	<input type="checkbox"/> N- EMPLOYEE
(C) Individuals NOT Covered Under Section (A) or (B)		
1 Will the department provide the individual with specific instructions or training regarding performance of the required work rather than rely on the individual’s expertise?	<input type="checkbox"/> Y-EMPLOYEE	<input type="checkbox"/> N-Next Question
2 Does the individual provide the same or similar services to the general public as part of a trade or business?	<input type="checkbox"/> Y- Next Question	<input type="checkbox"/> N- EMPLOYEE
3 Will the university set the number of hours or days per week that the individual is required to work, as opposed to the schedule being set by the individual?	<input type="checkbox"/> Y-EMPLOYEE	<input type="checkbox"/> N- IC-Contractor

PART 4: DECISION -- HIRING MANAGER'S DETERMINATION BASED ON THE ABOVE GUIDELINES:		
CHECK ONE	<input type="radio"/> EMPLOYEE (HR/PAYROLL) Contact Human Resources to hire as an employee	ATTACH THIS FORM TO THE SPQ/W9 AND DICC AND SEND TO
	<input type="radio"/> INDEPENDENT CONTRACTOR (Accounts Payable) Continue IC Process to obtain Approval to hire	



**OFFICE OF FINANCE & BUSINESS
Division Independent Contractor Certification (DICC)**

Independent Contractor Name: _____ Fee Estimate: \$ _____

School/Division: _____ Project Name/Dates: _____

How / why was this particular contractor selected for this project: _____

1. INDEPENDENT TRADE, OCCUPATION OR BUSINESS

The independent contractor:

- provides the same or similar services to the public or a variety of employers
- does not provide the same or similar services as employees of the University
- has a financial investment in his/her contracting/consulting business.

2. FREEDOM FROM CONTROL

The independent contractor will:

- perform functions independently
- be free of TNS "control and direction" in providing the service
- perform functions using an approach of his/her own choosing
- determine when and where to work
- determine amount of work needed to perform the project for which they have been retained

3. WORK IS OUTSIDE THE USUAL SCOPE OF THE EMPLOYER'S BUSINESS

The independent contractor will be hired to:

- provide services and/or perform functions which are outside TNS "usual sphere of business"
- provide an expertise to TNS through their services, not currently available in house
- perform functions which typically are not performed by New School university employees

Certification: *Must be signed by Budget Director or Dean responsible for FOAP expense*

I have read the conditions and descriptions above and certify that the engagement of services by the designated contractor noted here satisfies all three conditions necessary to designate this service provider as an independent contractor/consultant, in conjunction with attached supporting documents.

Date: _____

ALL SUPPORTING DOCUMENTS (SPQ, WCQ, SOW) WERE REVIEWED & ARE ATTACHED

Budget Director or Dean Signature

Title

Print full name

OFFICE OF FINANCE AND BUSINESS USE:

MISSING - SPQ WCQ SOW DICC PSA

INCOMPLETE - SPQ WCQ SOW DICC PSA

➤ RETURNED ___/___/___ FOR FOLLOW UP

(RECEIVED RET: ___/___/___)

Reviewed By: _____ Date: _____ Phone: _____

_____ APPROVED AS IC

_____ NOT APPROVED AS IC

INIT: _____

Proposal / Statement of Work (SOW) Guidelines

A **Proposal or Statement of Work** contains essential information regarding the work that will be performed by a person or entity providing a service. It is required with for all types of services. You can use the attached template for preparing your SOW. The following information should be included in your proposal or SOW:

- **Project Title & Description:** List the working name for the project and include all of the following where applicable:
 - Project title, School, Division Sponsor Grant or contract number
- **Project scope:** Describe, in detail, the services to be provided. Include:
 - Specific work to be performed, Required deliverables, Milestones and Due dates, Performance standards, Work Plan (attach)
- **Period of performance:** List the start and end date for the entire project.
 - Start Date, End Date:
- **TNS Project manager contact information:** Provide the name of the faculty member, researcher, or administrator with oversight responsibility for the project, their address, phone and fax numbers, and e-mail.
- **Project IC contact information:** Provide the name of the vendor contact who has authority over the work, their address, phone and fax numbers, and e-mail.
- **Physical location:** Describe where the work will be performed.
- **TNS Supplies and equipment:** List the University-provided supplies and equipment that will be used.
- **Payment rate:** State the dollar amount cost of the project by deliverable, job, month, day, or hour. The preferred method is cost per deliverable.
- **Total not to exceed:** State the maximum dollar amount for the services.
- **Payment terms:** Provide terms of payment requested by the vendor.
- **Employee-vendor relationship:** Disclose any relationship between an employee and the vendor (see Conflict of Interest Policy), if necessary.
- **Worker's citizenship:** Specifics of ICs citizenship - US citizen, Citizen of UK, Non-Resident Alien, Resident Alien, VISA

**INDEPENDENT CONTRACTOR'S
PROJECT STATEMENT OF WORK (SOW) TEMPLATE IN LIEU OF PROPOSAL**

TO BE COMPLETED BY INDEPENDENT CONTRACTOR AND RETURNED TO PROJECT MANAGER

1. PROJECT TITLE & DESCRIPTION:

PROJECT TITLE : _____

PROJECT DESCRIPTION: _____

GRANT OR CONTRACT #: _____

2. PROJECT SCOPE:

SPECIFIC WORK : _____

REQUIRED DELIVERABLES: _____

MILESTONES AND DUE DATES: _____

EQUIPMENT TO BE USED: _____

3. IC CONTACT INFORMATION:

INDEPENDENT CONTRACTOR _____

ADDRESS _____

PHONE _____ EMAIL _____

4. TNS CONTACT INFORMATION

SCHOOL /DIVISION: _____

TNS PROJECT MANAGER: _____

ADDRESS: _____

PHONE: _____ EMAIL: _____

5. PHYSICAL WORK LOCATION:

ON CAMPUS: _____ OFF CAMPUS: _____

6. PERIOD OF IC SERVICE/PERFORMANCE:

Start Date: ___/___/___ End Date: ___/___/___ # Days: _____

7. IC FEE:

TOTAL FEE NOT TO EXCEED: \$ _____

PAYMENT RATE: _____

PAYMENT TERMS/INSTALLMENTS: _____

COMPLETED BY: _____ **DATE:** _____

**Professional Services Agreement (PSA) between
The New School and an Independent Contractor**

Whereas, The New School ("TNS") intends to contract with _____ (Independent Contractor "IC") for the performance of certain tasks;

Whereas, IC declares that IC is engaged in an independent business and has complied with all federal, state, and local laws regarding business permits and licenses of any kind that may be required to carry out the said business and the tasks to be performed under this agreement;

Whereas, IC declares that IC is engaged in the same or similar activities for other clients and that TNS is not IC's sole and only client or customer;

Therefore, in consideration of the foregoing representations and the following terms and conditions, the parties agree:

1. **Services to be performed:** TNS engages IC to perform tasks and services detailed in proposal and summarized here:

2. **Compensation:** Assuming services satisfactorily performed, TNS will pay IC \$_____. If there is no dispute about the work performed, TNS shall promptly review and approve the IC's statements of services and make payment within thirty days of submission of the statement.

3. **Term and Termination:** This PSA shall remain in effect from ___/___/___ through ___/___/____. Either party may terminate this PSA by providing no less than thirty (30) days written notice.

4. **Working Arrangements:** _____, of TNS's _____ department, will review IC's work on a regular basis in order to ensure compliance with the terms of this PSA.

5. **Status:** IC agrees that he/she shall at all times during this assignment be considered an independent contractor of TNS. IC shall be free from TNS's direction and control. IC shall be exclusively responsible for the payment of any and all employment and other tax obligations arising out of payments from TNS. IC shall not present himself/herself as an agent, representative or employee of TNS to anyone.

In addition, IC acknowledges that he/she is entitled to no benefits available to TNS employees, including but not limited to worker's compensation or unemployment compensation. IC also acknowledges that he/she is not employed by TNS in any other capacity and that he/she shall not hold any other position with TNS during the term of this PSA.

IC represents and warrants that he/she possesses the requisite experience and expertise to perform this obligation hereunder in accordance with the highest professional standards. In the event that IC becomes sick, disabled, incapacitated or is otherwise unable to perform his/her assigned duties, TNS may, in its sole discretion, terminate this PSA, suspend this PSA, or take any other steps it deems appropriate.

6. **Payroll or Employment Taxes:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payment to IC if the IC is a United States Citizen or Resident Alien. The payroll or employment taxes that are the subject of this paragraph include but are not limited to FICA, FUTA, federal personal income tax, state personal income tax, state disability insurance tax, and state unemployment insurance tax. If the IC is a United States Nonresident Alien Individual federal personal income tax and state personal income tax may be withheld.

7. **Confidential Information:** During the term of this PSA and for a period of one year thereafter, IC shall keep TNS information strictly confidential by using the same care and discretion that would be common in the industry.

8. **Intellectual Property:** All materials developed by IC for TNS will belong exclusively to TNS, and will be deemed to have been developed and created by IC for TNS as "work for hire". IC will execute any and all documents necessary to assign and transfer to TNS all intellectual property and other rights in materials and information created for TNS pursuant to this PSA.

**Professional Services Agreement (PSA) between
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9. **Workers' compensation:** No workers' compensation insurance has been or will be obtained by The New School on account of IC or IC's employees. IC shall comply with the workers' compensation laws with respect to IC and IC's employees.

10. **Conflict of Interest and Commitment:** During the term of this PSA IC agrees that he/she shall avoid any conflict of interest, including but not limited to any situations in which financial or other personal considerations directly or significantly affect, or have the appearance of directly or significantly affecting her professional duties in carrying out her responsibilities under this PSA.

11. **Indemnification:** IC agrees to comply with all applicable federal, state and local laws in connection with the performance of IC's obligations under this PSA. IC agrees to release TNS from any claims, other than breach of contract, arising under this contract. Each party agrees to defend, indemnify and hold harmless the other against any claim, costs, liability, expense, or loss sustained by reason arising from negligent performance of this PSA.

12. **Notices:** All notices, demands and other communications required or permitted hereunder or in connection herewith shall be in writing and shall be deemed to have been duly given and delivered (including by receipt verified facsimile transmission) or mailed in the Continental United States by first class mail, postage prepaid, to a party at the following address, or to such other address as such party may hereafter specify by notice:

If to TNS University: The New School, Attention _____, Address _____

If to IC: NAME _____, Address _____

13. **Entire PSA:** This PSA and the documents incorporated by reference in this PSA set forth the entire understanding between the parties hereto regarding the subject matter hereof and may not be amended except by an instrument in writing signed by both parties.

14. **No Waiver:** Neither the failure nor delay by either party to exercise any right, remedy, power or privilege under the PSA shall operate or be construed as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power or privilege, nor shall any waiver with respect to any occurrence be construed as a waiver with respect to any other occurrence. No waiver of any right, remedy, power or privilege under this PSA will be effective unless in writing signed by the party to be charged thereby. This PSA may be signed in two or more counterparts, each of which shall be deemed an original, and all of which taken together shall constitute one and the same PSA.

IN WITNESS WHEREOF, the parties hereto have caused this PSA to be executed by their respective duly authorized representatives as of the day and year first above written.

Total contracted fee not to exceed \$ _____ If fee is greater than \$10,000, Finance & Business authorization is required, Legal only required if changes made to PSA template

IC: _____ / /

The New School: _____ / /
Division Dean or Budget Director

Legal: _____ / /

The New School: _____ / /
Finance & Business Authorized Signatory

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Instead, use Form:

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.
- b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a % rate of withholding on (specify type of income):
 Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- 1** I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- 2** The beneficial owner is not a U.S. person,
- 3** The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- 4** For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting