Approval is required **BEFORE** service provider begins providing services or must be paid as an employee of Boise State University.

**Step One:** Submit a completed Independent Contractor Classification Checklist and Vendor Information Form (substitute W9) to Accounts Payable via accounts-payable@boisestate.edu. You will be notified in writing whether the service provider qualifies for independent contractor status or is an employee. If the service provider is deemed to be an employee, contact Human Resources.

**Step Two:** When approval received complete a **Contract for Services** (required for ALL independent contractors regardless of dollar value of assignment). Submit a copy of the Contract for Services with the Payment Request form for payment. Note if payment will be made in multiple increments a copy of the contract is only required with the first increment. For subsequent increments note on the payment request form that a copy of the contract for services is on file with AP.

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Boise State University
Accounts Payable
1910 University Drive
Boise, ID 83725-1248
Email: Accounts-payable@boisestate.edu

Peggy Davis
Accounts Payable Manager
Email: pdavis@boisestate.edu

Lori Kolasch
Independent Contractor Specialist
Phone (208) 426-3101
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Nancy Knopf
Vendor Specialist
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WHO IS AN INDEPENDENT CONTRACTOR?
An individual who provides a highly technical or unique service or has a particular set of skills not available elsewhere in the University. Independent contractors typically have a separate workplace, are not supervised by a university employee, and are needed only for a short duration to complete a specific project.

HOW DO I KNOW IF THE SERVICE PROVIDER QUALIFIES AS AN INDEPENDENT CONTRACTOR?
The IRS requires that certain concepts be taken into consideration when assessing whether a service provider is an independent contractor or an employee including:

- behavioral control
- financial control
- relationship between parties
- services being provided
- duration and frequency of the assignment
- employee status

The Independent Contractor Classification Checklist was designed to help with this assessment.

WHAT ARE 1099 REPORTING & W9s?
Federal regulations require Boise State to report total earnings paid to each person (individual contractors, LLC, sole proprietors, etc.) to whom at least $600 has been paid for services. The 1099 is used for this purpose.

The IRS requires us to have a W9 form on file for all of these vendors. The W9 form provides the vendor information we need to determine if the company is exempt from 1099 reporting.

WHAT FORMS DO I NEED & WHERE CAN I FIND THEM?
You will need the following forms (in order of procedure):
- Independent Contractor Classification Checklist
- Vendor Information form (substitute W9)
- Contract for Services
- Payment Request form

Forms are located at the University Forms and Documents page located at http://vpfa.boisestate.edu/process/uforms/

WHERE CAN I FIND POLICY INFORMATION?
Policies are available via the Boise State University Policy page located at http://policy.boisestate.edu/. Applicable policies include:

- BSU Policy 6150 Independent Contractor Services
- BSU Policy 7050 Nepotism

ADDITIONAL INFORMATION
Non-Resident Aliens – contact Suzy White at swhite@boisestate.edu for information regarding to process these payments. IRS regulations and Immigration laws are very complex.

START EARLY!!! All service providers are required to be paid as Boise State employees unless formal approval for independent contractor status has been received BEFORE services begin or be paid as an employee.