

Using the CPSW - Consulting and Professional Services Worksheet to Pay Your Consultants

OVERVIEW

When paying consultants, make sure to complete the CPSW – Consulting and Professional Services Worksheet form. The form contains twelve questions designed to ensure that consultants are paid properly and with the correct taxation. To obtain this form, go to <http://fa.ufl.edu/forms/#UDS>, and under the Payroll and Tax Services section, click the .pdf icon for this form.

The answers your consultants provide determine your next step in submitting this form. For example, you may need to e-mail the form to Tax Services to ensure that the consultant should be paid through the vendor file and not payroll. Also you may need to provide additional information on the form before submitting it to avoid having it returned to you for further information. Use the charts below as a guide.

Action Chart

Question #	Answer	Notes	Next Step
Questions 1-7 Questions 11-12	If answer is “Yes”	Send form to Tax Services. E-mail Elda Quijano at eldaqui@ufl.edu Send supplemental info with form: <ul style="list-style-type: none"> • Description of Work • Timeframe for work • Location of work 	If form is approved by Tax Services, they will contact Vendor Relations for further processing.
Question 8 Can the independent contractor quit prior to completion of the project without incurring any legal liability?	If answer is “Yes”	For the answer to be “Yes,” one or more of the following should be true: <ul style="list-style-type: none"> • The individual has received no funds prior to finishing work. • The work is done. Write whichever of these is true on the form.	If the individual has received funds and has not completed the work yet, they need to change the answer to “No” and initial it.

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Question	Answer	Notes	Next Step
<p>Question 9 Does the prospective payee/independent contractor offer their professional or consulting services to other organizations?</p>	<p>Answer is “No.” For most non-employees, this should be answered as “Yes.” A “No” implies an employer/employee relationship and they would be paid as an employee instead of as a consultant or non-employee. Normally if they only offer their services to UF that implies an employee/employer relationship and would normally need to be paid as an employee.</p>	<p>Contact the individual: • Did they understand the question? Initial any changes. If the answer is still “No,” then forward to Tax Services.</p>	<p>E-mail form to Elda Quijano at Tax Services at eldaq@ufl.edu with the following information attached: • Description of Work • Timeframe for work • Location of work</p>
<p>Question 10 Does the prospective payee/independent contractor maintain an independent office?</p>	<p>Answer is “No.” For most non-employees, this should be answered as “Yes.” This question makes sure they do not have an office at UF. It is acceptable if they technically do not have an office outside of UF; we are just making sure that they do not have an office at UF.</p>	<p>Contact the individual: • Did they understand the question? Initial any changes. If the answer is still “No,” then forward to Tax Services.</p>	<p>E-mail form to Elda Quijano at Tax Services at eldaq@ufl.edu with the following information attached: • Description of Work • Timeframe for work • Location of work</p>

For more information, please contact Vendor Relations in Disbursement Services at 392-1241 or e-mail addvendor@ufl.edu