

Drexel University | Certification for Determination of Independent Contractor Status

Section 1 – Department Pre-Determination

Office of Tax Compliance | 215.895.6221 | taxdept@drexel.edu

This form has been developed to assist Drexel University and its subsidiaries and affiliates, including without limitation Drexel University Online, LLC, Academic Properties, Inc. and The Academy of Natural Sciences of Drexel University, (collectively, the "University") in determining whether Individual Service Providers should be classified as "independent contractors" (as defined by the Internal Revenue Service) or as employees subject to employment tax withholding. **This form must be completed and approved PRIOR to the start of services. No payment will be made for services until this form has been reviewed and signed by the University employee responsible for contracting for the services, as well as the employee's supervisor, and Drexel University's Office of Tax Compliance.**

Section 1: To Be Completed by Requesting Department. Complete Before Sending Section 2 to Service Provider.

Service provider name (First and last name, as well as DBA or Single Member LLC name, if any).

Service provider name listed on Certification for Determination of Independent Contractor Status Form, Contract, Vendor Registration Portal and Invoice all must match.

Scope of Work: Please attach a Scope of Work that will be included in the written agreement with the service provider as a separate file. The Scope of Work should be specific and clearly describe the work to be performed by the individual service provider. Short or one-word descriptions will not be accepted. If you have questions about what is needed for the Scope of Work, please contact the Tax Office; any questions about the type of contract needed should be directed to Procurement and/or the Office of General Counsel.

Scope of Work attached? Yes No – **Submissions will not be reviewed without Scope of Work.**

Interaction with minors: Will the service provider be interacting with minors? Yes No

Pre-Determination:	YES	NO
1. Is the service provider a current employee of Drexel University, Drexel University Online LLC, Academic Properties, Inc. and/or The Academy of Natural Sciences?	<input type="checkbox"/> STOP – treat as employee	<input type="checkbox"/> Proceed to Q2
2. Was the service provider an employee of any entity listed in Q1 within the current or previous calendar year?	<input type="checkbox"/> STOP – contact HR Business Partner	<input type="checkbox"/> Proceed to Q3
3. Is the service provider a current or recent former student (current or previous calendar year) of Drexel University or Drexel University Online, LLC?	<input type="checkbox"/> STOP – contact HR Business Partner	<input type="checkbox"/> Proceed to Q4
4. Is the service provider providing services for the University outside of Pennsylvania?	<input type="checkbox"/> STOP – consult with Office of Tax Compliance	<input type="checkbox"/> Proceed to Q5
5. Is the service provider providing services for the University outside the United States?	<input type="checkbox"/> STOP – consult with Office of Tax Compliance	<input type="checkbox"/> Proceed to Q6
6. Do/did employees in your school/center/department within Drexel University, Drexel University Online LLC, Academic Properties, Inc. and/or The Academy of Natural Sciences perform substantially similar services?	<input type="checkbox"/> STOP – consult with Office of Tax Compliance	<input type="checkbox"/> Proceed to Q7
7. Is the service provider the instructor or co-instructor of a credit or non-credit course?	<input type="checkbox"/> STOP – contact HR Business Partner	<input type="checkbox"/> Proceed to Q8
8. Is the service provider being engaged for course development services?	<input type="checkbox"/> STOP – contact HR Business Partner	<input type="checkbox"/> Proceed to Q9
9. Will the service provider perform research work using University facilities?	<input type="checkbox"/> STOP – contact HR Business Partner	<input type="checkbox"/> Proceed to Q10
10. Will the service provider perform research for a University faculty member where the University faculty member serves in a supervisory capacity?	<input type="checkbox"/> STOP – contact HR Business Partner	<input type="checkbox"/> Proceed to certification

Requesting Department Certification (to be completed by employee responsible for contracting the services)

I certify that (check box to affirm each statement):

- The Scope of Work attached is correct and complete;
- I have taken reasonable efforts (i.e. Banner review and confirmation with department contacts) to verify that Pre-Determination responses provided above are accurate;
- If the IRS subsequently determines that employee status should have applied all taxes, penalties, and interest assessed to the University related to the reclassification of individual service provider will be charged to my school/department.
- I am aware that violation of the Independent Contractor Policy and procedure may result in disciplinary action up to and including dismissal.**

Signature

Date

Printed Name

Title

Telephone Number

Email Address

Approval of Supervisor With Authority to Approve the Purchase

Signature

Date

Printed Name

Title

Please return the following forms in one email to taxdept@drexel.edu:

- Signed Section 1 – Department Pre-Determination,
- Signed Section 2 – Individual Service Provider Questionnaire, and
- Scope of Work