



UNLV | STUDENT LIFE
Student Life Business Services

ISP – ICSA Training

REFRESHER & LATEST UPDATES

Introduction & Overview

- ▶ What is in this PowerPoint:
 - ▶ What is an ICSA?
 - ▶ Policy
 - ▶ Vendor Registration
 - ▶ ISP/ICA Contract
 - ▶ Reminders

What is an ICOSA?

- ▶ ICOSA is a contract for an individual who performs work for UNLV such as guest speakers or short term service providers
- ▶ An independent contractor is a person engaged by the university to perform specific functions or tasks at his/her/them own discretion with respect to the means and methods used to accomplish the assignment

Policy

- ▶ Individuals who not employed by NSHE (including UNLV and all other institutions)
- ▶ The Assistant Controller of Accounts Payable will determine if a review by the IRS (via form SS8) is required in cases where it is not clear if the worker is an employee or an Independent Contractor
- ▶ One-time nonrecurring services
- ▶ Provide a quote for services to be attached and submitted along with the ISP/ICSA contract
- ▶ Contract amount not to exceed \$10,000
- ▶ This amount is inclusive of necessary travel expenses with the traveler making all of their own arrangements
- ▶ Individuals will not receive separate payments for reimbursable expenses
- ▶ Requests that exceed:
 - ▶ Over \$10,000 or Recurring Services
 - ▶ These requests should be submitted on a “Goods or Services” requisition for purchase. They need to be processed on a Purchase Order

Vendor Registration

- ▶ Must Register as a vendor via NSHE Supplier Registration Website, all individuals that are conducting business and receiving payments from UNLV will need to register via this site:
 - ▶ <https://suppliers.nevada.edu/Membership/Secure/CreateUser.aspx>
- ▶ Vendor Registration Checklist: Link provides critical information that you will need to provide during the registration process. This checklist is not meant to be comprehensive of all information required of you:
 - ▶ <https://suppliers.nevada.edu/RegistrationChecklist.aspx>

ICSA – Independent Contractor Service Agreement

UNLV
INDEPENDENT SERVICE PROVIDER CONTRACT (ISP)

INSTRUCTIONS FOR USE OF WORKDAY REQUISITION PROCESS FOR GUEST SPEAKER OR ISP

Step One: Ensure your Contractor is registered in SREG. The Requisition process may not start without a valid Supplier.

Step Two: The Contract must be signed and attached to the Requisition in Workday.

The purpose of this form is to be used for contracts with individuals engaged in technical, professional or specialized skills such as guest speakers, athletic officials, consultants, performers and to request honorarium payments to individuals who:

- Provide one-time nonrecurring services.
- Are to be paid \$10,000.00 or less (no receipts required, all payments reportable as taxable income); and
- Who are not otherwise employed by the Nevada System of Higher Education (which includes CCSSN, DRI, and GBC, TMCC, UNLV, UNR, WNVCC, or NSHE System Administration).

Before the ISP contract is initiated ISP status must be determined: Complete the [Evaluation for Determining Independent Service Provider Status](#) (page two of this package).

If an individual is neither a U.S. Citizen nor a lawful "permanent" resident (green card holder), additional documents may be required, please contact the NRA Tax Specialist office at extension # 51243, for additional instructions.

When negotiating this one-time payment, determine if the payment will consist of a fee as well as travel expenses, remember the total of the contract **MAY NOT EXCEED \$10,000.00**. Although recommended a traveler make his/her own travel arrangements, the department may prepay certain travel expenses, such as lodging, and airfare. Vehicle rental and arrangements are the sole responsibility of the traveler.

Best Practice Example: Traveler to make own arrangements: Total cost to the department and payable to the traveler = \$900.00.

Alternative Example: Traveler with university prepaid arrangements: \$500.00 fee + \$75.00 for two days of meals, less one hosted lunch + \$250.00 for Airfare prepaid by P-card, + \$110.00 for one day of lodging prepaid by P-card. Total department cost = \$935.00 + hosted meal. Payable to Traveler = \$575.00 after the trip has ended.

If meals and lodging are included in your contract negotiation, the daily allowance is \$45.00; (Breakfast \$10.00; Lunch \$15.00; Dinner \$20.00) If any hosted meal is anticipated, the meal allowance for that meal must not be considered in the allowance for that day.

Lodging may not exceed \$150.00/night, including any taxes for stay during Sunday – Thursday, and \$175.00/night, including taxes for stay during Friday – Saturday. These rates may be exceeded on a case-by-case basis, with proper approval of the President, Provost, Vice President, Dean or Director.

Prepayment method - For travel expenses in cases where the payment to the individual is \$10,000.00 or less, and you would like to offer transportation and lodging:

- Lodging may be prepaid by P-Card.
- Rental Vehicles are the responsibility of the contractor and may not be billed to a university contracted agency.
- Airfare may be prepaid by method of P-card.

DO NOT SEND THIS SHEET TO THE CONTRACTOR; KEEP FOR YOUR REFERENCE. SEND ONLY APPLICABLE PAGES TO THE CONTRACTOR. FAX SIGNATURES ARE ACCEPTED.

For ON campus visits ONLY-you must use the form-Affidavit of Rejection of Coverage for Workers' Compensation under NRS 616B.624 and NRS 617.207 attached below.

UNLV INDEPENDENT CONTRACTOR Services Agreement (ICSA) **Clear Form**

FULL NAME: [] [] []
Last Name (Please Print or Type) MI First Name

Engagement Date(s) from [] to [] Total Payment Amount: \$ []
MM/DD/YY MM/DD/YY *Not to exceed \$10000

Phone: [] Email: []

*Payee must register to become an Active Supplier at <https://suppliers.nevada.edu/ite>

PART ONE
Evaluation for Determining Independent Contractor Status

Hiring departments are responsible for providing information to properly classify individuals as employees or independent contractors. The following questions are intended to measure the extent of control which the University/NSHE may exercise over the worker. Generally, if there is a good deal of control over what the worker does and how the worker does the work, there should be an employee relationship established via Human Resources. If there are few elements of control, an independent contractor relationship may be appropriate.

	Yes	No
1. Must the service provider follow substantial instructions? If yes, describe the Type of direction and control and who will supervise the services: []	<input type="checkbox"/>	<input type="checkbox"/>
2. Are substantive training, guidance, and/or assistance provided to the contractor?	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the contractor's job substantially integrated in the general operation of the Department/ University/NSHE?	<input type="checkbox"/>	<input type="checkbox"/>
4. Are services rendered personally by the contractor?	<input type="checkbox"/>	<input type="checkbox"/>
5. Does the contractor hire, supervise, and pay assistant workers?	<input type="checkbox"/>	<input type="checkbox"/>
6. Does the arrangement contemplate continuing or recurring work? If yes, explain: []	<input type="checkbox"/>	<input type="checkbox"/>
7. Does the University/NSHE establish set hours of work?	<input type="checkbox"/>	<input type="checkbox"/>
8. Is there a full time requirement?	<input type="checkbox"/>	<input type="checkbox"/>
9. Will the service be performed on the University/NSHE premises?	<input type="checkbox"/>	<input type="checkbox"/>
10. Does the University/NSHE require that the work be done in a specific order or sequence?	<input type="checkbox"/>	<input type="checkbox"/>
11. Is regular accountability required?	<input type="checkbox"/>	<input type="checkbox"/>
12. Is payment by the hour/week/month as opposed to payment by the task/job completed?	<input type="checkbox"/>	<input type="checkbox"/>
13. Does the University/NSHE furnish equipment, tools or supplies to the contractor?	<input type="checkbox"/>	<input type="checkbox"/>
14. Can the contractor be discharged even if the contract terms are being met?	<input type="checkbox"/>	<input type="checkbox"/>
15. Does the contractor have the right to terminate without contract liability?	<input type="checkbox"/>	<input type="checkbox"/>
16. Is NSHE the only client for whom these or similar services are actively provided?	<input type="checkbox"/>	<input type="checkbox"/>
17. Has the contractor performed this or other services for the University/NSHE in the past? If yes, when? []	<input type="checkbox"/>	<input type="checkbox"/>
18. Will business and travel expenses be the departments' responsibility?	<input type="checkbox"/>	<input type="checkbox"/>
19. Will the department provide or invest in supplies and or equipment?	<input type="checkbox"/>	<input type="checkbox"/>
20. Will the individual depend solely on this contract for personal income?	<input type="checkbox"/>	<input type="checkbox"/>

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ICSA Contract (Part 2)

UNLV **INDEPENDENT CONTRACTOR Services Agreement (ICSA)**

Project Requirement Explain in detail what the contractor will do (specifically what will be done by the contractor, where the work will be accomplished, and when the work will be completed).

Payment Indicate the total amount of payment. Payment will be issued within 30 days of services. If this contract exceeds 45 days in length and completion benchmarks have been agreed to with progress payments, indicate each benchmark and its associated progress payment dollar amount.

Special Conditions List any special conditions that apply.

PART TWO

A) Is the payee a current or former (within the current calendar year) employee of any institution of the Nevada System of Higher Education? Yes No
*If the answer to question A is YES, do not proceed with this form. Process the payment on an employment document.

B) Is the payee a member of the same household as a NSHE employee? Yes No
*If the answer to question B is YES, do not proceed with this form. Under the Board of Regents "Conflict of Interest" policy (BRR Handbook, Title 4, Chapter 10), payment is not allowed.

C) Is the payee a U.S. citizen or lawful permanent resident (green card holder)? Yes No
*If the answer to question C is NO, contact the NRA tax specialist at 51243. *See information regarding U.S. tax information for Nonresident Alien Consultants and Guest Speakers.

Independent Contractor Determination: By signing below, I warrant and affirm that the information provided is true, complete and correct. I agree to personally indemnify and hold NSHE/UNLV harmless from any claim, damages or liabilities resulting directly or indirectly from reliance thereon. I assert that I qualify as an Independent Contractor and that I am responsible for any taxes or insurance requirements resulting from this engagement. I agree to the above requirements, terms and conditions.

Contractor: _____ Date: _____

The UNLV employees signing below should be most familiar with the above Independent Contractor's required services and warrants: that he or she has reviewed the information provided on this form as it pertains to services provided, that the information is true to the best of the signer's knowledge, and, the representations regarding the services to be performed and compensation to be paid are correct.

(Print Name) (Signature) Date: _____

Department: _____ Phone: _____ Email: _____

The Nevada System of Higher Education is an equal opportunity/affirmative action employer and does not discriminate on the basis of race, color, religion, sex, age, creed, national origin, veteran status, or physical or mental disability in any program or activity it operates. The NSHE employs only United States citizens and individuals lawfully authorized to work in the U.S.

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UNSWORN DECLARATION IN LIEU OF AFFIDAVIT

REJECTION OF COVERAGE FOR WORKERS' COMPENSATION UNDER NRS 616B AND NRS 617

_____, declares that:

- I make the following assertions pursuant to NRS 616B.624 and NRS 617.207, or pursuant to NRS 616B.627 and NRS 617.210, as applicable.
- Please check the applicable statement:
 - I am an officer or manager of a quasi-public or non-profit corporation, a private corporation or limited liability company who does not receive pay for services performed as an officer, manager or employee of the corporation or company; or
 - I am a paid officer or manager of a corporation or company that I own. I will not use any employees in the performance of the contract with the Nevada System of Higher Education.
 - I am sole proprietor who will not use the services of any employees in the performance of the contract with the Nevada System of Higher Education.
- In accordance with the provisions of NRS 616B.624 and NRS 617.207, or NRS 616B.659 and NRS 617.225, as applicable, I have not elected to be included in the terms, conditions and provisions of chapters 616A to 616D and 617 of the NRS.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D and 617 of the NRS.
- I acknowledge that the Nevada System of Higher Education will not be considered my employer or the employer of my employees, if any; and that the Nevada System of Higher Education is not liable as a principal contractor to me or my employees, if any; for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the contract.

I declare under penalty of perjury under the law of the State of Nevada that the foregoing is true and correct.

SIGNATURE: _____

PRINT NAME: _____

DATE: _____

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ICSA Contract (Part 3)

- ▶ The ICSA contract is where the vendor will detail the scope of their work. Also, provide where the work will take place and provide the completion date of said work
- ▶ Provided total (all inclusive) amount of payment*, if multiple dates: lists benchmarks, amounts and dates to be paid
- ▶ ***Payment: Do not itemize services, list as all-inclusive for payment**
- ▶ List any special conditions that may apply

Procedures

- ▶ Department starts to contact the contractor to register as a vendor
- ▶ Department fills out the ICSA form and gets signature from the contractor
- ▶ Department sends the package to Student Life Business Services (SLBS)
- ▶ SLBS gets signature of Authority
- ▶ SLBS submits a PO requisition
- ▶ Processes payment after service is completed



Reminders

- ▶ Before an ICSA is completed, the individual's status as an independent contractor and not an employee must be determined.
- ▶ The ICSA includes an evaluation form to help determine qualifying status of a worker as independent contractor
 - ▶ https://unlv.co1.qualtrics.com/jfe/form/SV_3JVFGOzv0umRNzv

Reminders (Part 2)

- ▶ If an individual is neither a U.S. Citizen or a lawful permanent resident green card holder, additional documents may be required. *(Prior to initiating any of the contractors, please contact Debbie Honrath, the NonResident Alien Tax Specialist, at 702.895.1243 for assistance with requirements for service providers)*
- ▶ NRS 616A.310 “Sole proprietor” defined. “Sole Proprietor” means a self-employed owner of an unincorporated business and includes working partners and members of working association. Coverage remains in effect only if the sole proprietor remains a domiciliary of Nevada.

Training Complete

- ▶ You have now completed this training:
- ▶ For any further questions please contact your Account Manager with Student Life Business Services!
- ▶ Have a great day!

