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## **Policies and Procedures for Classifying and Paying Independent Contractors**

The Internal Revenue Service requires the university to properly classify Independent Contractors. These policies and procedures identify the steps, documents, and processes to use to ensure proper classification of and subsequent payment to Independent Contractors.

(213) 740-2281

[www.usc.edu/disbursement](http://www.usc.edu/disbursement)

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# INTRODUCTION AND PURPOSE

It is important for the university to properly classify Independent Contractors. Unlike employees, Independent Contractors do not have employment taxes withheld and are not eligible for university benefits. If an individual is misclassified as an Independent Contractor and should have been hired as an employee, the university/department could be assessed fines by the IRS and/or be required to pay damages to individuals. It is critical for USC managers intending to engage an Independent Contractor to comply with these policies and procedures.

## STEPS, FORMS, AND PROCESSES

Charted below are steps for classifying and the documents and processes required for paying Independent Contractors. Noted are the different requirements for Independent Contractors paid using sponsored project accounts.

The information contained herein only applies to Independent Contractors who are U.S. citizens and permanent residents. Procedures may differ for non-resident aliens. For instructions on processing payments to non-resident aliens, departments should contact their Home Department Coordinators or Payroll Services ([Appendix A](#)).

<b>Steps for Classifying and Documents/Processes for Paying Independent Contractors</b>		
<b>Step 1 Optional</b>	<ul style="list-style-type: none"> <li>✓ Complete <u>Checklist: Employee vs. Independent Contractor Status</u></li> <li>✓ Proceed to Step 2 if <u>Checklist</u> indicates Independent Contractor status</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>✓ Do not proceed if <u>Checklist</u> indicates employee status</li> </ul>	<b>Section 1.2</b>
<b>Step 2 Optional</b>	<ul style="list-style-type: none"> <li>✓ Submit <u>Checklist</u> to Disbursement Control (recommended).</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>✓ Retain <u>Checklist</u> within department</li> </ul>	<b>Section 1.2</b>
<b>Step 3 Required</b>	<ul style="list-style-type: none"> <li>✓ Complete <u>Independent Contractor Agreement</u></li> <li>✓ Obtain <u>Agreement</u> signature from Independent Contractor</li> <li>✓ Obtain <u>Agreement</u> signature from responsible USC manager</li> </ul>	<b>Section 1.3</b>
<b>Step 4 Required for SPA Only</b>	<ul style="list-style-type: none"> <li>✓ Submit <u>Independent Contractor Agreement</u> and a Resume or Curriculum Vitae to the Department of Contracts and Grants for allowability (stamp + signature) before sending to Disbursement Control</li> </ul>	<b>Section 1.5</b>
<b>Step 5 Required</b>	<ul style="list-style-type: none"> <li>✓ Submit <u>Independent Contractor Agreement</u> to Disbursement Control for contract signing. The signed <u>Agreement</u> will be retained within Disbursement Control and attached to applicable <u>Checklist</u> and the first Check Request</li> </ul>	<b>Section 1.3</b>
<b>Step 6 Required</b>	<ul style="list-style-type: none"> <li>✓ Submit a Check Request for each Independent Contractor payment to Disbursement Control</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>✓ Submit Requisition to Purchasing Services (for large projects)</li> </ul>	<b>Section 2.1</b>
<b>Step 7 If applicable</b>	<ul style="list-style-type: none"> <li>✓ Attach any applicable invoices and/or California Tax Withholding Exemption Certificates to Check Request or Requisition (in Step 6)</li> </ul>	<b>Section 3.1</b>
<b>Step 8 If applicable</b>	<ul style="list-style-type: none"> <li>✓ Submit any applicable travel/meal/supply related reimbursements via a Check Request/report of expenses or WEBBA QE to Disbursement Control</li> </ul>	<b>Section 2.3</b>
<b>Step 9 If applicable</b>	<ul style="list-style-type: none"> <li>✓ Complete any applicable <u>Amendments</u>, if changes are made to original <u>Agreement</u></li> <li>✓ Follow steps 3-5 for Amendment signing, including additional step for SPA accounts</li> </ul>	<b>Section 1.6</b>
<b>Disbursement Control PSB 100 MC 1984</b>	<b>Purchasing Services UPC: PSB 100 MC 1921 HSC: PMB C200 MC 9045</b>	<b>Contracts and Grants UPC: STO 330 MC 1147 HSC: CSC 219 MC 9074</b>

# POLICIES AND PROCEDURES FOR CLASSIFYING AND PAYING INDEPENDENT CONTRACTORS

## SECTION 1

### DEFINITION, CHECKLIST, AGREEMENT, AMENDMENTS, AND RESOURCES

#### 1.1 INDEPENDENT CONTRACTOR DEFINITION AND COMMON EXAMPLES

For guidance purposes, an Independent Contractor is an individual who is not on university payroll, has not been on payroll within the current calendar year, receives payment from the university documented by issuance of an IRS Form 1099, and meets the following conditions.

- Offers similar services to the general public on a consistent basis
- Provides services through a written contract (i.e., the university's Independent Contractor Agreement)
- Renders a service to the university for a specified amount of compensation for a specified result
- Performs services for which the university does not control the methods used to obtain the results

Below are examples of the most common types of Independent Contractors used by the university.

<b>Consultant</b>
A <u>Consultant</u> is an individual who provides professional or technical advice, opinions, or services to the university for a fee. Example: expert, advisor, trainer, editor/writer, referee, judge, translator, interpreter, screenwriter, proposal writer, etc.
<b>An Academic Guest Speaker</b>
An <u>Academic Guest Speaker</u> is an individual who possesses specific knowledge and who receives payment for an academic presentation. Example: academic seminar presenter, lecture series presenter, etc. Note: An Academic Guest Speaker who is the Instructor of Record is not an Independent Contractor. Instructors of Record are faculty and are classified as employees ( <u>Appendix A</u> )
<b>Performer</b>
A <u>Performer</u> is an individual who provides entertainment to the university for a fee. Example: singer, DJ, band, juggler, magician, comedian, motivational speaker, speaker, etc. Note: Some performers are paid via an agency (as opposed to a direct payment to the performer). Most agencies are suppliers and need to be established and paid via Purchasing Services (Section 1.9).

## 1.2 CHECKLIST TO ENSURE PROPER CLASSIFICATION

Proper classification is important and is in the best interest of the department and university. Therefore, the responsible USC manager should complete the university's Checklist: Employee vs. Independent Contractor Status prior to engaging an individual (Forms and Documents: [www.usc.edu/disbursement](http://www.usc.edu/disbursement)).

Completing the Checklist accurately is important and is the responsibility of the USC manager requesting the engagement. An employee who intentionally provides false information will be subject to disciplinary action, up to and including termination. Departmental budgets are financially responsible for the settlement of any resulting disputes.

The Checklist contains questions and a corresponding 'answer key' that will indicate to departments (at time of Checklist completion) whether the individual can be classified as an Independent Contractor. The chart below explains what steps to take, depending on the Checklist's outcome.

<b>Next Steps Based on Checklist Outcome</b>		
<b>If Checklist Outcome is "Unclear"</b>	<b>If Checklist Outcome is "Independent Contractor"</b>	<b>If Checklist Outcome is "Employee"</b>
<p>The department can contact Disbursement Control for assistance with classification.</p> <p>Whenever in doubt, the individual should be classified as an employee, even if the individual requests to be established as an Independent Contractor.</p>	<p>The individual can be engaged in an <u>Independent Contractor Agreement</u>.</p> <p>It is recommended that the <u>Checklist</u> be submitted to Disbursement Control.</p> <p>As an alternative, the <u>Checklist</u> can be retained within the department.</p>	<p>The Individual <i>cannot</i> be engaged in an <u>Independent Contractor Agreement</u>.</p> <p>Instead, the individual must either be hired as an employee or temporary agency staff.</p> <p>If the department disagrees with the <u>Checklist's</u> outcome, the <u>Checklist</u> (with an explanation) should be submitted to Disbursement Control for review.</p>

## 1.3 INDEPENDENT CONTRACTOR AGREEMENT

After the Checklist has indicated that the individual is an Independent Contractor, follow the steps below to prepare an Independent Contractor Agreement (Forms and Documents: [www.usc.edu/disbursement](http://www.usc.edu/disbursement)).

- Complete Independent Contractor Agreement
- Obtain Agreement signature from Independent Contractor
- Obtain Agreement signature from responsible USC manager
- If applicable, submit Independent Contractor Agreement and a Resume / Curriculum Vitae to the Department of Contracts and Grants for allowability (stamp) before sending to Disbursement Control (Section 1.5)
- Submit Independent Contractor Agreement to Disbursement Control for contract signing. The signed Agreement will be retained within Disbursement Control and attached along with the Checklist to the first Check Request.

#### 1.4 ESTABLISHING INDEPENDENT CONTRACTOR WITH USC VENDOR CODE

Once Disbursement Control receives the Independent Contractor Agreement, the Independent Contractor will be assigned a USC Vendor Code (if one does not already exist). Once an Independent Contractor has been established in the university's supplier database and assigned a USC Vendor Code, Section 1 of future Independent Contractor Agreements can be left blank (Section 1.3). On a biennial basis, Purchasing Services will request from the Independent Contractor an updated Section 1. Independent Contractors who do not respond to the university's request will be removed from the university's system. Once the Independent Contractor is removed from the system, the department will need to complete Section 1, along with all other Agreement components in order to use the Independent Contractor again.

#### 1.5 INDEPENDENT CONTRACTORS ON SPONSORED PROJECT ACCOUNTS

Some Sponsored Project Accounts (e.g. the National Science Foundation) limit the daily rate that can be paid to an Independent Contractor. For this and other reasons, payment requests to Independent Contractors on Sponsored Project Accounts require review for allowability by the USC Department of Contracts and Grants (Appendix A). Once the Agreement has been signed and stamped by Contracts and Grants, the Agreement can be sent to Disbursement Control.

#### 1.6 AMENDMENT TO INDEPENDENT CONTRACTOR AGREEMENT

Any subsequent changes to an Independent Contractor Agreement must be supported by a written Amendment (Forms and Documents: [www.usc.edu/disbursement](http://www.usc.edu/disbursement)). An Amendment needs to be signed by the Independent Contractor, responsible USC manager, and, if on a sponsored project account, Contracts and Grants. The Amendment then needs to be submitted to Disbursement Control for final signing. The Amendment will be retained by Disbursement Control and attached to the subsequent Check Request.

#### 1.7 DISBURSEMENT CONTROL RESOURCE

Departments who have questions about Independent Contractors should contact Disbursement Control, as Disbursement Control has dedicated Independent Contractor experts. Disbursement Control will work on behalf of departments with Payroll Services, Purchasing Services, Contracts and Grants, etc.

Note: All Independent Contractor documents submitted to Disbursement Control (Checklist, Agreements, Amendments, Invoices, Check Requests, etc.) can be viewed as an Image in [WEBBA.CHECK.I](#).

#### 1.8 NON-RESIDENT ALIENS INDEPENDENT CONTRACTORS

All payments to Independent Contractors who are non-resident aliens must be submitted to Payroll Services (Appendix A) for review before payment can be made. This includes Check Requests for Independent Contractor expense reimbursements. The regulations set by the Internal Revenue Service (IRS) and U.S Citizenship and Immigration Services (USCIS) that affect employees who are non-resident aliens also affect Independent Contractors who receive payments, prizes/awards, and/or reimbursement for expenses.

## 1.9 OTHER TYPES OF PAYEES

The university issues payment to many other types of payees. Two common examples are provided below. Note that these payees require different types of payment forms.

- INDIVIDUALS -- Human subjects, prize and award recipients, and standardized medical patients are paid following the guidelines in the University's Expenditure and Travel Policies and Procedures (Appendix A). Do not complete a Checklist or Independent Contractor Agreement to pay these types of individuals.
- SUPPLIERS – All suppliers are established via a Supplier Application Form, paid according to the university's Purchase Order Terms and Conditions, and are subject to different insurance and licensing requirements than Independent Contractors (Appendix A). Generally, caterers, designers, equipment repairers, and photographers are suppliers, even if they are sole proprietors, as they are subject to food licenses, additional insurances, permissions to replicate the university seal, etc. Do not complete a Checklist or Independent Contractor Agreement to pay suppliers.

## SECTION 2 STEPS FOR PROCESSING PAYMENT TO INDEPENDENT CONTRACTORS

### 2.1 WEBBA PAYMENT PROCESSES

The Check Request process ([WEBBA.FORM.CHK.U](#)) should be used to prepare payments to an Independent Contractor. Check Requests are sent to and paid by Disbursement Control.

A Check Request should be prepared for each individual payment. Invoices, if applicable, should be sent by the Independent Contractor to the department that engaged the individual. The department should subsequently attach any applicable invoice to the Check Request.

At the department's discretion, the Requisition process, including Blanket Requisitions ([WEBBAP.REQ](#) – paperless or [WEBBA.FORM.PO.U](#) paper) can be used in lieu of the Check Request process. The Requisition process may be more practical in the following scenarios.

- For large projects for which funds need to be encumbered
- When the department expects multiple Amendments to be made to an Agreement
- When a significant number of payments to a single Independent Contractor are projected

Requisitions are processed through Purchasing Services (*Appendix A*). Both Purchasing Services and Disbursement Control are part of Business Services and are located within the same office.

Once Disbursement Control is in possession of the Checklist (Section 1.2), the Independent Contractor Agreement (Section 1.3), and any applicable tax exempt certificates (Section 3.1), there is no need to provide these documents again to Disbursement Control.

### 2.2 OBJECT CODES FOR INDEPENDENT CONTRACTOR SERVICE PAYMENTS

Object Codes for Independent Contractors			
15410 if less than 25K if using a SSN	15420 if more than \$25K if using an SSN	15430 if less than 25K if using a Federal Tax ID	15440 if less than 25K if using a Federal Tax ID
15310 if subcontract and less than 25K		15320 if subcontract and more than \$25K	

### 2.3 OUT OF POCKET REIMBURSEMENTS

Independent Contractors who are eligible via their Independent Contractor Agreement for reimbursements (e.g. for travel, meals, and supplies) can claim their out-of-pocket expenses in one of the three (3) ways charted below. The Independent Contractor's reimbursable amounts are up to the limits identified in the Independent Contractor Agreement or the University Expenditure and Travel Policies and Procedures, whichever are lower (Maximum Rates: [www.usc.edu/disbursement](http://www.usc.edu/disbursement)).

<b>Options for Claiming Expenses</b>					
<b>Process Options</b>	<b>Itemizations</b>	<b>Attachments</b>	<b>Payment</b>	<b>1099 Reporting</b>	
1	Expenses reported in <u>same</u> Check Request (or Invoice Against a PO) as payment for services	Expenses separately itemized on an Expense Report within same Check Request	All required receipts attached Business purpose provided	Produces <u>one</u> payment to include both service and reimbursement	USC will only report service payment portion to IRS via <u>Form 1099</u>
2	Expenses reported in a <u>separate</u> Check Request / WEBBA QE (or Invoice Against a PO) from payment for services	Expenses itemized on an Expense Report	All required receipts attached Business purpose provided	Produces <u>two</u> <u>payments</u> , one for service and one for reimbursement	USC will only report payment for services to IRS via <u>Form 1099</u>
3	Expenses reported in <u>same</u> Check Request (or Invoice Against a PO) as payment for services	No expenses itemized	No receipts attached	Produces <u>one</u> payment to include both service and reimbursement	USC will report the total amount (service and reimbursement) to IRS via <u>Form 1099</u>

<b>Object Codes for Independent Contractor Reimbursements</b>		
Domestic Travel 18100	International Travel 18200	Materials and Supplies 15100

#### 2.4 ELECTRONIC DEPOSIT

For the most expeditious payments and reimbursements, Independent Contractors receiving more than one payment from the university should be established for Electronic Payment Deposits (Forms and Documents: [www.usc.edu/disbursement](http://www.usc.edu/disbursement)).

### SECTION 3 TAX REPORTING / WITHHOLDING AND INSURANCE REQUIREMENTS

#### 3.1 1099s AND CALIFORNIA INCOME TAX WITHHOLDING

Payments to Independent Contractors are subject to tax withholding and IRS Form 1099 reporting as charted below.

<b>Tax Withholding/Reporting</b>	<b>Amount of USC Payment to Individual</b>
Payment reported to IRS via <u>Form 1099</u>	If \$600 or more in a calendar year
7% California Income Tax Withholding if Non-California Resident and if Service was Performed in California	If \$1,500 or more in a calendar year

#### Notes about withholding and reporting:

- Tax withholding and IRS Form 1099 reporting requirements are clearly articulated in the Independent Contractor Agreement (Section 1.3).
- California non-residents who are exempt from the 7% income tax withholding must complete a California Withholding Exemption Certificate Form 590 (Forms and Documents: [www.usc.edu/disbursement](http://www.usc.edu/disbursement)). This Certificate must be submitted with the first Check Request or invoice if on Purchase Order (Section 2.1). It is only necessary to submit this Certificate with the first payment.
- Information contained in Section 1 of the Independent Contractor Agreement is all that the university needs to properly report and/or withhold income. For example, Section 1 requires a Social Security number or Federal Tax ID, a location where the work is performed (in or outside of California), and a permanent residence (in or outside of California).

#### 3.2 INSURANCE REQUIREMENT

An Independent Contractor will be required to maintain the following insurance coverage at the Independent Contractor's own expense. It is the Independent Contractor's responsibility to ensure that the required insurance remains in effect for the entire duration of the awarded contract. If requested by the university, it will be the Independent Contractor's full responsibility to provide the university with evidence of the required insurances.

<b>Insurance Requirements for Independent Contractors</b>
Independent Contractors driving their own company car (e.g. a non personal car) at or for the university will be required to have coverage for Bodily Injury and Property Damage with the combined single limits of \$1,000,000 each occurrence.

Additional insurances are required for construction and architectural related Independent Contractor work. These requirements can be obtained from Purchasing Services (Appendix A)

## APPENDIX A—REFERENCES

The following departments are referenced throughout these policies and procedures.

### Business Services

- **DISBURSEMENT CONTROL**

[www.usc.edu/disbursement](http://www.usc.edu/disbursement)

The Department of Disbursement Control has dedicated resources to help departments with Independent Contractor Classifications and Payments. Contact Dorothy Jackson at (213) 740-2710 or [djackson@usc.edu](mailto:djackson@usc.edu). Disbursement Control also administers the Expenditure and Travel Policies and Procedure, which includes instructions on how to pay other types of Individuals (e.g. human subject fees, prizes and awards, etc.) For general information, contact Disbursement Control at (213) 740-2281.

- **PURCHASING SERVICES**

[www.usc.edu/purchasing](http://www.usc.edu/purchasing)

The Department of Purchasing Services purchases goods and services for the university, including agreements with temporary agencies. Purchasing Services also administers the Supplier Application Form, Purchase Order Terms and Conditions, and the Purchasing Policies and Procedures. Contact UPC Purchasing Services at (213) 740-9794. Contact HSC Purchasing at (323) 442-1655.

### Administration

- **PERSONNEL SERVICES**

<http://www.usc.edu/adminops>

Personnel Services works closely with Disbursement Control to assist departments in correctly classifying Independent Contractors. Personnel Services also assists the university with determining when a temporary agency can be used. Contact UPC Personnel Services at (213) 821-8111. Contact HSC Personnel Services at (323) 442-1010.

<b>Employee Definition</b>
An <u>employee</u> is an individual who works for the university for compensation and is required to comply with employer instructions about when, where, and how he or she is to work. There are (3) three categories of employees at the university: faculty, staff and students. Faculty and staff who work 50% or more eligible for university benefits.
<b>Temporary Agency Staff Definition</b>
Any position which requires staffing at less than 50% time or which is temporary in nature (less than six {6} months) must be filled by individuals paid through a <u>temporary employment agency</u> . Employees of a temporary agency are not university employees and are not eligible for university benefits. The university department pays the agency a set hourly rate that includes the direct salary plus agency benefits and administrative costs. Temporary Agency costs are charged to Material and Supplies (Object Code 15460).

- **CONTRACTS AND GRANTS**

<http://www.usc.edu/dept/contracts/>

The Department of Contracts and Grants assist in determining the allowability of Independent Contractors on sponsored project accounts. Contact UPC Contracts and Grants at: (213) 740-6071. Contact HSC Contracts and Grants at (323) 442-2398.

### Finance

- **PAYROLL SERVICES**

<http://www.usc.edu/payroll>

Payroll Services assists departments with Independent Contractor payments to non-U.S. citizens and non-green card holders. Contact UPC Payroll Services at: Phone: (213) 740-8855. Contact HSC Payroll Services at: Phone: (323) 442-2775.



**Division of Financial and Business Services  
Disbursement Control  
CHECKLIST: EMPLOYEE VS.  
INDEPENDENT CONTRACTOR STATUS**

**INSTRUCTIONS FOR COMPLETING CHECKLIST**

Prior to an engagement, the responsible USC manager should complete this Checklist to help ensure that the individual is correctly classified as either an employee or an Independent Contractor. Questions should be completed accurately.

The completed Checklist can either be retained by the department or submitted to Disbursement Control (preferred). For additional information, reference Policies and Procedures for Paying Independent Contractors (Policies and Procedures: [www.usc.edu/disbursement](http://www.usc.edu/disbursement)).

**Section 1: NAME OF INDIVIDUAL**

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ M.I. \_\_\_\_\_

**Section 2: RELATIONSHIP WITH THE UNIVERSITY**

		Yes	No
2.1	Has the individual worked for the university as an employee within current calendar year or is the individual currently working for the university as an employee?	ÿ	ÿ
2.2	Does the department want to hire this individual as an employee to provide the same or similar services following a "test period" as an Independent Contractor?	ÿ	ÿ
2.3	Does the individual have a continuing relationship with the department or university, such as by performing the work on a recurring, on-going, or year-to-year basis?	ÿ	ÿ
2.4	Will the individual be required to devote essentially full time hours to perform services for the university, making the individual unable to perform services for other customers during the performance period?	ÿ	ÿ
2.5	Will the individual be expected or required to perform essentially full time work hours at the university or at facilities operated by the university?	ÿ	ÿ
2.6	Will the individual be required to comply with instructions from a university supervisor, as to where, how, and when the work is to be performed?	ÿ	ÿ
2.7	Is the individual required to receive training from a university representative to enable the individual to perform the work in a particular manner?	ÿ	ÿ
2.8	Will the university be responsible for hiring, supervising, and paying workers who will substantially assist the individual in performing the requested services?	ÿ	ÿ
2.9	Will the individual be paid on a recurring basis for a fixed amount? (For example, will the individual be paid every month for several months for a fixed amount, instead of on a per project basis?)	ÿ	ÿ
2.10	Will the individual work as part of a team of regular employees and will the individual's day-to-day participation be essential to the successful performance of the employee team?	ÿ	ÿ
2.11	Is the individual expected / required to perform work during hours that are set by a university supervisor?	ÿ	ÿ
2.12	Will the individual be required to perform services in a sequence or order that is set by a university supervisor?	ÿ	ÿ
2.13	On a regular basis before the project is completed, will the individual be required to provide progress or status updates to a university supervisor?	ÿ	ÿ
2.14	Will the individual perform services for which the university is concerned with the methods used to obtain the results (and not just with the results)?	ÿ	ÿ
2.15	Will the university provide a significant amount of tools, equipment, or other materials needed by the individual to perform the agreed-upon work?	ÿ	ÿ

		Yes	No
2.16	Will the individual be subject to termination by the university for reasons other than non-performance of the <u>Independent Contractor Agreement</u> ? (For example, can the individual be terminated for violating university personnel policy?)	ÿ	ÿ
2.17	Can the individual terminate the <u>Agreement</u> with the university without incurring any liability for a failure to complete the service? (For example, can the individual terminate the <u>Independent Contractor Agreement</u> without notice or reason?)	ÿ	ÿ

If the answer is **YES** to ANY of the questions in **Section 2**, the individual should be classified as an EMPLOYEE and be paid through Payroll Services or be established as a TEMPORARY AGENCY EMPLOYEE through Purchasing Services.

If the answer is **NO** to ALL of the questions in **Section 2**, proceed → to Section 3.

**Section 3: EVIDENCE OF CONTRACTOR'S BUSINESS OPERATION**

		Yes	No
3.1	In connection with performing the services, could the individual realize either a profit or loss, such as by incurring expenses?	ÿ	ÿ
3.2	Does the individual perform work (or could perform work) at an office or facility off campus that is maintained at the individual's own expense?	ÿ	ÿ
3.3	Will the individual be paid an amount to complete a specified project (as opposed to on an hourly, weekly or monthly basis and for on-going, general purposes)?	ÿ	ÿ

If the answer is **NO** to ANY of the questions in **Section 3**, the individual should be classified as an EMPLOYEE and be paid through Payroll Services or be established as a TEMPORARY AGENCY EMPLOYEE through Purchasing Services.

If the answer is **YES** ALL of the questions in **Section 3**, proceed → to Section 4.

**Section 4: NEED FOR INDIVIDUAL WITHIN DEPARTMENT**

		Yes	No
4.1	Are the services to be performed by the individual necessary for accomplishment of the mission of the department or school?	ÿ	ÿ
4.2	Is the individual needed because there is no current employee within the department who can satisfactorily perform the work that will be done by the individual?	ÿ	ÿ

If the answer is **NO** to ANY of the questions in **Section 4**, the individual should be classified as an EMPLOYEE and be paid through Payroll Services or be established as a TEMPORARY AGENCY EMPLOYEE through Purchasing Services.

If the answer is **YES** to ALL of the questions in **Section 4**, proceed → to Section 5.

**Section 5: CLASSIFICATION OUTCOME**

<p><b>IF ....</b> All questions in Section 2 = <input type="checkbox"/> No          All questions in Section 3 = <input type="checkbox"/> Yes          All questions in Section 4 = <input type="checkbox"/> Yes</p>	<p><b>THEN ...</b> Individual is an <b>Independent Contractor</b>           It is okay to prepare an <u>Independent Contractor Agreement</u>. Checklist can either be submitted to Disbursement Control or retained in department.</p>
<p><b>IF ....</b> Any questions in Section 2 = <input type="checkbox"/> Yes          Any questions in Section 3 = <input type="checkbox"/> No          Any questions in Section 4 = <input type="checkbox"/> No</p>	<p><b>THEN ...</b> Individual is either an <b>Employee or Temporary Agency staff</b>.           If the department disagrees with the <u>Checklist's</u> determination, the <u>Checklist</u> and the Checklist's Section 6 &amp; 7 should be submitted to Disbursement Control for review.</p>
<p><b>IF ...</b> Answers to questions are unknown or not applicable</p>	<p><b>THEN ...</b> Consult Disbursement Control before proceeding</p>

**Section 6: SIGNATURE OF USC MANAGER COMPLETING CHECKLIST**

\_\_\_\_\_  
 Signature of Responsible USC Manager                      Date                      Phone

\_\_\_\_\_  
 Print Name                      Print Title                      Email

**Section 7: DISAGREEMENT WITH CLASSIFICATION OUTCOME**

This section only needs to be completed if the department requesting an individual's services disagrees with the Checklist's outcome. Send the completed Checklist along with the below information to Disbursement Control. A representative in Disbursement Control will work with the department and Personnel Services to determine the correct classification. Disbursement Control: MC 1984; PSB 100

Description of Scope of Work: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Reason why Department believes the individual should be classified as an Independent Contractor:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



Division of Financial and Business Services
Disbursement Control
INDEPENDENT CONTRACTOR AGREEMENT

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ M.I. \_\_\_\_\_

And/Or Company Name (If applicable): \_\_\_\_\_

USC Vendor # (Optional): \_\_\_\_\_ Source of Funds: Sponsored Project [ ] Unrestricted [ ]

Section 1: New Independent Contractor Information

Skip Section 1 and proceed to Section 2 if Independent Contractor is already established to do business at USC (e.g. already has a USC Vendor Number).

SSN or Federal Tax ID: \_\_\_\_\_ Telephone: ( ) \_\_\_\_\_ Fax (optional): ( ) \_\_\_\_\_

Email (optional): \_\_\_\_\_ Website (optional): \_\_\_\_\_

Contractors is a US Citizen [ ] A Non-Resident Alien [ ] A Resident Alien (Green Card Holder) [ ]

Independent Contractor's Mailing Address (No PO Box): Remittance Address for Independent Contractor:
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

Permanent Place of Business: \_\_\_\_\_ Within CA \_\_\_\_\_ Outside of CA

Six digit NAICS Code (www.naics.com/search.htm): \_\_\_\_\_

Form with checkboxes for demographic categories: Woman, Handicapped, Disabled Veteran, Veteran, Foreign, Minority, Native American, Hispanic American, Asian-Pacific American, Subcontinent-Asian American, Black American.

Independent Contractors are strongly encouraged to be paid via Electronic Deposit. Submit Electronic Deposit Form according to the Form's instructions (Forms and Documents: www.usc.edu/disbursement).

Section 2: Scope of Work

Project Start Date: \_\_\_ / \_\_\_ / \_\_\_ Completion Date: \_\_\_ / \_\_\_ / \_\_\_

Service Performed: \_\_\_\_\_ Within CA \_\_\_\_\_ Outside of CA

Attach or Provide an Explicit Description of Services to be Performed:
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

Attach or Describe Deliverables (What will be the tangible results?):
\_\_\_\_\_
\_\_\_\_\_

Will reports be required? \_\_\_Yes \_\_\_No If yes, attach requirements or identify requirements below:

How often? \_\_\_\_\_ To whom? \_\_\_\_\_ In what format? \_\_\_\_\_

**Section 3: Payment Rate and Amount**

Unit of Pay	\$ per H/D/W/M	# of H/D/W/M	Payment Amount \$ x # = \$
Hourly <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/>	\$	#	\$

OR

Fixed Amount Per Project:	\$
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OR

Other / Attached:	\$
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**Section 4: Reimbursements**

Independent Contractor will be eligible for out-of-pocket reimbursements?  No  Yes (identify)  
 Amounts cannot exceed the university's maximum rates (Maximum Rates: [www.usc.edu/disbursement](http://www.usc.edu/disbursement))

Travel <input type="checkbox"/> Meals <input type="checkbox"/> Phone Calls <input type="checkbox"/> Photocopying / Printing <input type="checkbox"/> Supplies <input type="checkbox"/> Other <input type="checkbox"/> (identify below) Other / Comments: _____
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Estimated Reimbursement: \$ \_\_\_\_\_

**Section 5: Total Contract Amount**

Payment Amount \$                      Section 3 + Estimated Reimbursements \$                      Section 4 = Total Payment: \$ \_\_\_\_\_

Comments regarding payment: \_\_\_\_\_

**Section 6: Sponsored Project Accounts**

If the Independent Contractor is providing services under a Sponsored Project, A Request for Services of a Consultant on a Sponsored Project (Attachment A) must be signed by the Principal Investigator and submitted along with this Agreement and the Independent Contractor's resume or curriculum vitae to the USC Department of Contracts and Grants for allowability. USC Contracts and Grants: Building: STO 703 Mail Code: 1147.

**Section 7: Terms and Conditions**

The Parties to this Independent Contractor Agreement ("Agreement") are the University of Southern California ("USC") and the Independent Contractor ("Contractor") identified in Section 1 of this Agreement. The Parties agree as follows:

- 7.1 **PROJECT COVERED.** USC hereby engages Contractor to perform the tasks described in the Agreement's Scope of Work, and Contractor hereby agrees to perform such tasks (the "Project"). Both Parties agree that the Contractor engaged in providing service is strictly and at all times an "independent contractor."
- 7.2 **INDEPENDENT CONTRACTOR RELATIONSHIP.** For all purposes, including but not limited to the Federal Insurance Contributions Act ("FICA"), the Social Security Act, the Federal Unemployment Tax Act ("FUTA"), income tax withholding requirements, California Personal Income Tax Withholding ("PIT"), California Unemployment Insurance taxes ("UI"), California Disability Insurance ("SDI"), the Worker's Compensation Act ("WCA"), and all other applicable federal, state and local laws, rules and regulations, Contractor, and Contractor's respective employees, if any, shall be treated as independent contractors and not as employees of USC.
- 7.3 **NO BENEFITS.** Contractor agrees that the Contractor and the Contractor's employees are not entitled to any benefits that USC provides to its employees and Contractor hereby waives the right to participate in any such programs. Contractor also agrees that, consistent with independent contractor status, Contractor will not apply for any government-sponsored benefits that are intended to apply to employees, including, but not limited to, unemployment benefits.
- 7.4 **TAX REPORTING AND FILING.** Contractor acknowledges and agrees that the Contractor shall be responsible for filing all tax returns, tax declarations, and tax schedules, and for the payment of all the taxes

required, when due, with respect to any and all compensation earned by Contractor under this Agreement. USC will not withhold any employment taxes from compensation it pays Contractor. USC will report the amount it pays Contractor on IRS Form 1099 to the extent required to do so under applicable Internal Revenue Code provisions and state or local law.

- 7.5 **CALIFORNIA NONRESIDENTS.** Payments made to service Contractors that do not have a permanent place of business in the state of California or that are not qualified through the Office of the Secretary of the State to do business in California are subject to **seven percent (7%) state income tax withholding** (California Revenue and Taxation Code Section 18662). Types of income subject to withholding include, but are not limited to, payments for services performed in California and payments of leases, rents and royalties for property (real or personal) located in California. No withholding is required on payments for goods. California non-residents that are exempt must complete California Withholding Exemption Certificate, Form 590 ([www.usc.edu/disbursement](http://www.usc.edu/disbursement)) in order to exempt California non-residents from this seven percent income tax withholding. This Certificate needs to be submitted with the first invoice to USC. The California Franchise Tax Board may reduce the withholding if the seven percent will result in substantial over-withholding or waive the withholding if the payee has a current history of filing California returns and/or making estimated payments when due. For more information or to request a waiver or reduced withholding rate, contact:

<b>Non Resident Withholding Section MS F F-265 California Franchise Tax Board</b>	
P.O. Box 651	Telephone: (916) 845-4900
Sacramento, CA 95812-0651	Fax: (916) 845-4831

- 7.6 **LIABILITY INSURANCE.** An Independent Contractor performing non-construction or non-architectural work at or for USC will be required to maintain the following insurance coverage at the Contractor's own expense. It is the Contractor's responsibility to ensure that the required insurance remains in effect for the entire duration of the awarded contract. If requested by USC, it will be the Contractor's full responsibility to provide USC with evidence of the required insurances. **Automobile Liability Insurance --** Contractors driving a company car at or for USC (e.g. a non personal car) will be required to have coverage for Bodily Injury and Property Damage with the combined single limits of \$1,000,000 each occurrence.
- 7.7 **EQUIPMENT AND TOOLS.** Contractor is responsible for the purchase and maintenance of Contractor's own equipment.
- 7.8 **USC EXPENDITURE POLICIES.** Contractor acknowledges that Contractor is eligible for reimbursements (e.g. travel, meals, supplies, etc.) only if specified in Section 4 of this Agreement. Contractor further agrees that reimbursable amounts are only up to the limits identified in Section 4 or USC's Expenditure Policies (Forms and Documents: [www.usc.edu/disbursement](http://www.usc.edu/disbursement)), whichever are lower.
- 7.9 **INVOICING INSTRUCTIONS:** Contractor agrees that invoices, if applicable, will be submitted to the department engaging the Independent Contractor. Invoices should contain, at a minimum, the following information: 1) date the invoice; 2) Bill to the University of Southern California; 3) Purchase Order Number (if applicable), 4) Description of work performed, 5) dates of service, and 6) payment amount.
- 7.10 **MANNER, TIME, AND LOCATION.** If and when Contractor chooses to accept a Project with USC, Contractor will be required to complete the assigned Project within the period specified in this Agreement's Scope of Work (Section 2). Contractor agrees to provide reports detailing the Project, if required in Section 2 of this Agreement. USC reserves the right to take remedial measures to successfully complete the Project and may charge Contractor if Contractor fails to successfully complete the Project in a timely manner.
- 7.11 **TERMINATION.** USC may terminate this Agreement at any time without cause on thirty (30) days written notice. In the case of a material breach of this Agreement by one Party, the other Party shall have the right to terminate this Agreement with no advance notice if, after providing the breaching Party with notice of the breach, the breaching Party fails to cure the breach within three (3) days after receipt of the notice of breach. If Contractor is engaged pursuant to a sponsored project, then USC may terminate this Agreement as directed under the provision of the sponsored project.
- 7.12 **PROPRIETARY INFORMATION.** During the term of this Agreement, Contractor may have access to USC's internal records, systems and methods of operating its business, trade secrets, customer lists, price lists, contract information and other confidential or proprietary information. Contractor agrees that all such information is the exclusive property of USC, irrespective of whether such information was created or prepared by the Contractor or others. Contractor further agrees that Contractor will not, at any time, in any manner, directly or indirectly, disclose such information to any person or entity, or use such information other than in furtherance of the purposes of USC. Upon termination of this Agreement, Contractor will deliver to

USC all property of USC, including any written memorial of, or documents relating to, the information described above, in whatever manner maintained or stored. The Parties agree that this Paragraph shall survive the termination of this Agreement.

- 7.13 **INTELLECTUAL PROPERTY.** Contractor expressly acknowledges and agrees that all discoveries, inventions, processes, designs, plans, and trade secrets, whether of a technical nature or not, made or developed by Contractor alone or in conjunction with any other person or entity while accomplishing the Project ("Intellectual Property"), shall be the sole and exclusive property of USC and USC may use and reuse Intellectual Property, in whole or in part, in all media, whether now or later existing, throughout the universe, in perpetuity, including but not limited to the exclusive right to reproduce, perform and exploit the Intellectual Property, and all information regarding Intellectual Property, concurrent with the discovery or development of the Intellectual Property. If the Intellectual Property or the results and proceeds thereof constitute "works of authorship" within the scope of the U.S. Copyright Law, the foregoing shall be deemed "works for hire" and USC shall be considered the sole author and owner of all rights comprised in the copyright and/or patent thereof and shall have the exclusive right to seek patent and/or copyright protection in USC's name. In the event that any Intellectual Property does not constitute "works for hire," Contractor hereby assigns all rights thereto exclusively to USC for any and all purposes of USC. At all times during its term and after the termination of the Agreement, Contractor shall assist USC in obtaining and maintaining, for USC's benefit, copyrights and other relevant legal protections in such materials and Contractor shall execute and cause its subcontractors to execute such further instruments as USC may reasonably require as evidence of ownership of such rights. Contractor agrees that he/she will not use or disclose any Intellectual Property owned by USC without the express written permission of USC.
- 7.14 **INDEMNIFICATION.** Contractor indemnifies and hold harmless USC from and against any and all liabilities, losses, damages, claims or causes of action, and any related expenses including reasonable attorneys' fees that are caused, directly or indirectly, by or as a result of the performance by Contractor or his/her employees or agents of the Project, provided that nothing herein shall be construed to require Contractor to indemnify USC from or against the gross negligent acts of USC or its employees. Contractor is not an employee and will indemnify and hold harmless USC for any injuries or claims suffered by Contractor or his/her employees or agents that would otherwise be subject to the Worker's Compensation Act. USC reserves the right to withhold from the payment due and owing to the Contractor any damages that are caused, directly or indirectly, by or as a result of the performance by Contractor or his/her employees or agents of the Project.
- 7.15 **NOTICES.** Any notice under this Agreement must be in writing and shall be effective upon delivery by hand or three (3) business days after deposit in the United States mail, postage prepaid, certified or registered, and addressed to USC or to Contractor at the corresponding addresses indicated in Attachment A. Contractor shall be obligated to notify USC in writing of any change in his/her address. Notice of change of address shall be effective only when done in accordance with this Paragraph. All notices should be mailed to Disbursement Control.
- 7.16 **ADDITIONAL REQUIREMENTS.** Contractor will comply with all applicable requirements that may be communicated by USC, including but not limited to USC policies. If Contractor is performing work pursuant to a sponsored project, all documents and records of Contractor pertaining to the Project shall be available for review and inspection by USC, the sponsors of the Project, and relevant government agencies.
- 7.17 **CONFLICT OF INTEREST.** Contractor represents to the best of his/her knowledge, no actual or potential conflict of interest exists between Contractor's family, business or financial interests and Contractor's relationship with USC or Contractor's services relating to the Project. In the event of a change in status relating to potential or actual conflicts of interest, Contractor will notify USC immediately.
- 7.18 **INTEGRATION.** This Agreement fully supersedes any and all prior agreements or understandings between the Parties hereto or any of their respective affiliates with respect to the subject matter hereof, and no change in, modification of or addition, amendment or supplement to this Agreement shall be valid unless set forth in writing and signed and dated by both Parties hereto subsequent to the execution of this Agreement.
- 7.19 **AMENDMENTS; WAIVERS; SEVERABILITY.** This Agreement may not be amended except by a written Addendum, signed by each of the Parties (Attachment B). The Parties acknowledge that they are not relying on any statement that is not set forth in this Agreement. Failure to exercise any right under this Agreement shall not constitute a waiver of such right. If a court or arbitrator holds any provision of this Agreement to be invalid, unenforceable, or void, the remainder of this Agreement shall remain in full force and effect.
- 7.20 **ASSIGNMENT.** USC shall have the right to assign this Agreement to any related, affiliated or subsidiary entity. Contractor shall not assign any rights or obligations under this Agreement.

- 7.21 **ATTORNEYS' FEES.** In any legal action, arbitration, or other proceeding brought to enforce or interpret the terms of this Agreement, the prevailing Party shall be entitled to recover reasonable attorneys' fees and costs.
- 7.22 **DISPUTE RESOLUTION; APPLICABLE LAW.** All disputes arising under or in connection with this Agreement shall be submitted to Judicial Arbitration and Mediation Services, Inc. ("JAMS") or successor organization for binding arbitration in Los Angeles County by a single arbitrator who shall be a former California Superior Court judge. The arbitrator shall be selected by JAMS in an impartial manner determined by it. Except as may be otherwise provided herein, the arbitration shall be conducted under the California Arbitration Act, Code of Civil Procedure § 1280 et seq. The Parties shall have the discovery rights provided in Code of Civil Procedure §§ 1283.05 and 1283.1. The arbitration hearing shall be commenced within 180 days of the filing of this application with JAMS by any Party hereto, and a decision shall be rendered by the arbitrator within thirty (30) days of the conclusion of the hearing. The arbitrator shall have complete authority to render any and all relief, legal and equitable, appropriate under California law, including the award of punitive damages where legally available and warranted. The arbitrator shall award costs of the proceeding, including reasonable attorney's fees, to the Party determined to have substantially prevailed. This Agreement shall be governed in all respects by the laws of the State of California.
- 7.23 **FORCE MAJEURE.** Neither Party shall be liable for any damages or other losses resulting from failure to perform its obligations under this Agreement where such failure is the result of a cause beyond the Party's reasonable control.
- 7.24 **CONTRACTOR ACKNOWLEDGMENT.** Contractor acknowledges that Contractor has read and understands this Agreement and has entered into it freely and voluntarily based on the Contractor's own judgment and not on any representations or promises other than those contained in this Agreement.
- 7.25 **LIMITATION OF LIABILITY.** NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, TO THE MAXIMUM EXTENT PERMITTED BY LAW, IN NO EVENT WILL EITHER PARTY BE RESPONSIBLE FOR ANY INCIDENTAL, CONSEQUENTIAL, INDIRECT, SPECIAL, PUNITIVE, OR EXEMPLARY DAMAGES OR ANY KIND, INCLUDING DAMAGES FOR LOST GOODWILL, LOST PROFITS, LOST BUSINESS OR OTHER INDIRECT ECONOMIC DAMAGES, WHETHER SUCH CLAIM IS BASED ON CONTRACT, NEGLIGENCE, TORT (INCLUDING STRICT LIABILITY) OR OTHER LEGAL THEORY, AS A RESULT OF A BREACH OF ANY WARRANTY OR ANY OTHER TERM OF THIS AGREEMENT, AND REGARDLESS OF WHETHER A PARTY WAS ADVISED OR HAD REASON TO KNOW OF THE POSSIBILITY OF SUCH DAMAGES IN ADVANCE.

**Section 8: Agreement Signatures**

This Agreement is considered executed when signed by all representatives. Note that a signature from the Department of Contracts and Grants is required on Attachment A, if Contractor is being paid on a Sponsored Project Account.

<p><b>Responsible USC Manager</b></p> <p><b>Signature:</b> _____</p> <p><b>Print Name:</b> _____</p> <p><b>Title:</b> _____</p> <p><b>Date:</b> ____ / ____ / ____</p>	<p><b>Independent Contractor</b></p> <p><b>Signature:</b> _____</p> <p><b>Print Name:</b> _____</p> <p><b>Title:</b> _____</p> <p><b>Date:</b> ____ / ____ / ____</p>
	<p><b>University of Southern California Department of Disbursement Control</b></p> <p><b>Signature:</b> _____</p> <p><b>Print Name:</b> _____</p> <p><b>Title:</b> _____</p> <p><b>Date:</b> ____ / ____ / ____</p>

## REQUEST FOR A CONSULTANT ON A SPONSORED PROJECT ATTACHMENT A

If the Independent Contractor is providing services under a Sponsored Project, the applicable Principal Investigator on the Sponsored Project must complete and submit this Request for a Consultant on a Sponsored Project to the USC Department of Contracts and Grants. The Request must be signed by the Principal Investigator and attached to the Independent Contractor Agreement along with the Consultant's resume or curriculum vitae. A signature confirming approval from Contracts and Grants must be provided on the Agreement. USC Contracts and Grants: Building: UPC STO 330 Mail Code: 1147 or HSC CSC 219 Mail Code: 9074.

<b>Principal Investigator Certification</b>
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In support of this request for services of a Consultant, I certify to the following:

1. The services to be performed by Consultant are necessary and cannot be performed by any individual currently employed by USC.
2. I have utilized a selection process and Consultant is the most qualified individual reasonably available to perform the required services.
3. The fee requested by Consultant is reasonable and customary for the services to be performed.
4. The sponsor has approved the services of Consultant in connection with the sponsored project.
5. Consultant is not an employee of USC and no USC employee has any relationship with or controlling proprietary interest in Contractor.
6. Consultant is an Independent Contractor according to the Checklist: Employee vs Independent Contractor Status (Forms and Documents: [www.usc.edu/disbursement](http://www.usc.edu/disbursement)).

<b>Principal Investigator (if Sponsored Project Account)</b>  <b>Signature:</b> _____  <b>Print Name:</b> _____  <b>Title:</b> _____  <b>Date:</b> ____/____/____  <b>USC Account #:</b> _____  <b>Grant/Contract #:</b> _____	<b>USC Department of Grants Allowability</b>  <b>Signature:</b> _____  <b>Print Name:</b> _____  <b>Title:</b> _____  <b>Date:</b> ____/____/____
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# AMENDMENT TO INDEPENDENT CONTRACTOR AGREEMENT ATTACHMENT B

Amendment No. \_\_\_\_\_

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ M.I. \_\_\_\_\_

USC Vendor #: \_\_\_\_\_ Project Title: \_\_\_\_\_

<b>Amendment Specifications</b>
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The University of Southern California and the above identified Independent Contractor hereby agree to amend the Independent Contractor Agreement as follows: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

<b>Agreement Signatures</b>
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Except as hereby modified, all articles and terms and conditions of said Agreement remain unchanged.

<p><b>Responsible USC Manager</b></p> <p>Signature: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Date: ____ / ____ / ____</p>	<p><b>Allowed by USC Contracts and Grants</b> Signature required only if on a Sponsored Project Account.</p> <p>Signature: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Date: ____ / ____ / ____</p> <p>USC Account #: _____</p> <p>Grant/Contract #: _____</p>
<p><b>Independent Contractor</b></p> <p>Signature: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Date: ____ / ____ / ____</p>	<p><b>University of Southern California</b> <b>Department of Disbursement Control</b></p> <p>Signature: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Date: ____ / ____ / ____</p>