Professional Services: analysis, auditing, banking, consulting, marketing, medical, physicians, and software development/design (Per http://www.procurement.iastate.edu/home/psa, professional services are “predominately intellectual in character.”)

Routine Services: captioning, catering, computer programming, construction, data analysis, design services, editing, graphic design, illustration, interpreting, inspections, lab testing, photography, repairs, small equipment rental, translation, transcription, and video production. Routine services do not require a Professional Services Contractual Agreement (PSCA).

See http://www.procurement.iastate.edu/policy/interest for information on conflicts of interest, and have the provider complete a Conflict of Interest (COI) form if processed through the Accounting Office.

No

Yes

Prepare a Disbursement Voucher (SDV) with COI attached. PSCA may also be required. Do not attach W-9 form.

Preparing a Simple Disbursement Voucher (SDV) if less than $100.00, which does not require a W-9 or setting up a KFS vendor.

W-9 form must be completed to set up KFS vendor, if for $100.00 or more, and if not already set up.

Professional Services Contractual Agreement (PSCA) must be completed.

Greater than $2,000.00 * expected for the year?

Yes

No

Prepare a Web Requisition. Send PSCA to Procurement Services if required.

Process through Procurement Services.

* The $2,000.00 threshold is per department, and includes services plus any related expenses.

Payments to nonresident aliens performing services in the U.S. require an IRS Form 8233 to exempt them from 30% withholding for federal taxes. However, if they do not qualify for exemption (e.g., no SSN or ITIN, no tax treaty, or exceeded the allowable days in the U.S.), we only need their permanent foreign address.

Prepare a Simple Disbursement Voucher (SDV) through the Accounting Office.

No

Yes

Process a Simple Disbursement Voucher (SDV) through the Accounting Office.

PSCA, COI, and W-9 forms are not required for an SDV.

No

Yes

Services expected to be $100.00 or more for the year?

No

Yes

Services expected to be $600.00 or more?

No

Yes

Services expected to be $1,000.00 or more for the year?

No

Yes

Speaker or entertainer?

Sign contract required?

Conflict of Interest?

Requesting Services?

(Prepare a Simple Disbursement Voucher (SDV) if less than $100.00, which does not require a W-9 or setting up a KFS vendor.)

*The $2,000.00 threshold is per department, and includes services plus any related expenses.*

Procurement Services will require competitive selection for projects in excess of $25,000.00.

Professional services have a higher threshold ($2,000.00) for requiring Purchasing’s approval.

Please contact Bill Cahill or Carole Gill when making payments to foreign vendors for providing services in the U.S.