



PAYMENT TO INDIVIDUAL REPORT (PIR) PROCEDURE

In compliance with [UW-System Administrative Policy 235](#), the University may require the needs of an independent contractor for services. For services <\$5,000 during a fiscal year and no employee/employer relationship exists, a PIR process may be used to pay the individual. Services available from more than one source and/or >\$5,000 State of Wisconsin procurement rules apply.

The request must be completed, reviewed and approved prior to services being conducted.

Step 1 Determination of an Employee/Employer Relationship

Submit the [Employee/Independent Contractor Determination Questionnaire Form](#) to Human Resources.

This form will be reviewed by Human Resources who will make the determination if the relationship is an: a) Employee **OR** b) Independent Contractor. If an employee relationship determination is made, work with Human Resources on hiring process and the PIR process stops here. If Independent Contractor determination is made, proceed to Step 2.

Step 2 Submit the following materials to Finance and Administration for review, each requestor should retain a copy of the materials for their own records:

- [Employee/Independent Contractor Determination Questionnaire Form](#) (signed by Human Resources)
- [PIR Form](#) (complete all fields and check boxes, below are tips for the completion in the following sections)
 - Indicate if individual is a current vendor and already set-up in the system. You may search WISDM to determine if vendor has a vendor id/number. If vendor does not have a number, new vendors are required to submit a completed W9 form.
 - The Account number will be 2620 (Services-Individual)
 - The Fund Department Number is entered in to the Fund (3-digits), Org (6-digits) and Program (1-digit) Fields.
Example: 102 (fund)-301500 (org)-1 (program)
 - Dates of Service and type of service must be described in detail
 - Remember to include information on who to contact with additional questions.
- Attach any applicable contract with individual or entity
- Obtain Signatures as identified.



For assistance in completion of the forms, please reference [UW-System Policy 235](#) for the following:

- [Payment for Services Flow Chart](#)
- [Factors to Consider in Determining Employer-Employee Relationship](#)
- [Employee or Independent Contractor](#)
- [Employee Interchange Agreement](#)
- [Examples of Exemptions from Payroll Due to Small Dollar Amount](#)
- [Requirements for Payments to Nonresident Aliens](#)
- [Foreign Nationals in Nonimmigrant Visa Classifications](#)
- [Reporting and Withholding Requirements](#)
- [FAQs](#)