

Independent Contractor vs. Employee Classification Check List

Name: _____ SSN: _____ Fed Tax ID#: _____

Residency Status for Tax Purposes (check one): US Citizen Resident Alien Non-resident Alien

Upon making the decision to utilize services from an external source, a business unit must first use the following form to determine if the person who will be providing the service to the University should be paid as an independent contractor or an employee. Further evaluation may be requested based on specific circumstances. If you have questions, please contact Human Resources at either extension 9-5913 or 9-4102.

After completing this form, if it is determined the person is an independent contractor, attach this form to the "Visiting Personnel/Nonresident Alien Independent Contractor Misc. Expense" form and submit to Accounts Payable (zip 5040) for processing. If it is determined the person should be an employee, please contact Human Resources.

Failure to correctly comply with federal law on this matter could result in tax penalties, fines, and back wage/benefit payments.

I. Relationship with the University

Yes No

- | | | |
|--|--------------------------|--------------------------|
| A. Does this individual currently work in a paid status for the University as an employee? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Has an offer of employment been extended to this individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Did this individual work as an employee of the University during the previous 12 months in the same or similar capacity? | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer is "No" to all questions, proceed to Section II.

If the answer is "Yes" to any of the questions, the individual should be classified as an employee and paid via payroll.

II. Classification Guidelines

(Complete only section A, B or C depending on the services performed by the individual)

A. Teacher/Lecturer/Instructor

Yes No

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|---|--------------------------|--------------------------|
| 1. Is the individual an invited guest lecturer (lectures in a seminar, colloquium, class, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Has the individual been at the institution in this capacity fewer than 4 times in the past 12 months?
<i>If the answers to questions 1 and 2 are "Yes," treat the individual as an independent contractor.
If the answer to either question is "No," proceed to question 3.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is the individual teaching in a course for which the students will receive credit toward a University degree?
<i>If the answer to question 3 is "Yes," treat the individual as an employee. If the answer is "No," proceed.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Has the individual provided the same or similar services as an ongoing business to other unrelated entities in the last 12 months? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Does the University have any control over course materials that are used by the individual?
<i>If the answer to question 4 is "Yes," AND the answer to question 5 is "No," treat the individual as an independent contractor. Otherwise, treat the individual as an employee.</i> | <input type="checkbox"/> | <input type="checkbox"/> |

B. Researcher

Yes No

- | | | |
|---|--------------------------|--------------------------|
| 1. Will the individual perform research under the supervision of a University professor or employee? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Will the individual serve in an advisory or consulting capacity with a University professor or employee?
<i>If the answer to question 1 is "Yes," treat the individual as an employee.
If the answer to question 2 is "Yes," treat the individual as an independent contractor.</i> | <input type="checkbox"/> | <input type="checkbox"/> |

C. Individuals Not Covered Under A. or B.

Yes No

- | | | |
|---|--------------------------|--------------------------|
| 1. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Can the University set the number of hours and/or days of the week that the individual is required to work, as opposed to allowing the individual to set his/her own schedule?
<i>If the answer to question 1 OR 2 is "Yes," treat the individual as an employee.</i> | <input type="checkbox"/> | <input type="checkbox"/> |

Department Signature _____

Date _____