

EMPLOYEE / INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

The information provided below will assist the University/Agency in determining whether the individual performing the services will be classified for federal and FICA tax purposes as an employee of the University/Agency or as an independent contractor. Complete Section I, Section II, Section III (if necessary).

I.
Individual's Name: _____ **Social Security:** _____
Department: _____ **Account Number:** _____
Repairer's Name: _____ **Phone Number:** _____

II. Multiple Relationships with the University/Agency

A. Does this individual currently work for the University/Agency as an employee? YES () NO ()

B. Is it currently expected that the University/Agency will hire this individual as an employee immediately following the termination of services? YES () NO ()

C. During the 12 months prior to the date on which services commence, did the individual have an official University/Agency appointment (including temporary) and provide the same or similar services? YES () NO ()

*If the answer is "No" to all questions, proceed to the questions in Section III.
If the answer is "Yes" to any of the 3 questions, the individual should be classified as an employee.*

III. Classification Guidelines (complete only one of III.A, III.B, III.C.)

A. Teacher/lecturer/instructor

1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)? YES () NO ()
*If the answer to question 1 is "Yes", then treat the individual as an independent contractor.
If the answer to question 1 is "no", then proceed to question 2.*

2. a. Is the individual teaching a course for which students will NOT receive credit toward a degree: YES () NO ()
b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? YES () NO ()
*If the answer to both questions 2.a. & 2.b. is "Yes" then treat the individual as an independent contractor.
If the answer to either questions 2.a. & 2.b. is "No", then go to question 3.*

3. In performing instructional duties, will the individual primarily use course materials that are Created or selected by the individual? YES () NO ()
*If the answer to question 3 is "Yes", then treat the individual as an independent contractor.
If the answer to question 3 is "No", the treat the individual as an employee.*

B. Researcher

Researchers hired to perform services for a University/Agency department are presumed to be employees of the University/Agency. If, however, the researcher is hired to perform research for a particular University/Agency employee, please indicate which one of the following relationships is applicable by placing a check mark in the appropriate blank:

Relationship #1: The individual will perform research for a University/Agency employee in an arrangement whereby the University/Agency employee serves in a supervisory capacity)i.e. the individual will be working under the direction of the University/Agency employee). YES () NO ()
If the answer to question III.B. #1 is "Yes", then treat as an employee.

Relationship #2: The individual will serve in an advisory or consulting capacity with a University/Agency employee (i.e., the individual will be working "with" the Unviersity/Agency employee in a "collaboration between equals" type arrangement.) YES () NO ()
If the answer to question III.B #2 is "Yes", then treat as an independent contractor.

C. Individuals Not Covered Under Sections III.A. or III.B.

1. Does the individual provide the same or similar services to other entities, or to the general public as part of a trade or business? YES () NO ()
*If the answer to question 1 is "Yes", then treat as an independent contractor.
If the answer it "No", then go to question 2.*

2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? YES () NO ()
*If the answer to question 2 is "Yes", then treat as an employee.
If the answer is "No", then go to question 3.*

3. Will the University/Agency 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 own work schedule? YES () NO ()
*If the answer to question 3 is "Yes", then treat as an employee.
If the answer is "No", then treat as an independent contractor.*
