



EMPLOYEE/ INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

The information provided below will assist the University in determining whether the individual performing the services will be classified for federal and FICA tax purposes as an employee of the University or as an independent contractor. **Requestor Must Complete Section I, II and III (if necessary).** Approving Authority is required to sign below. Fully completed & executed form shall be forwarded to HR for verification in Section II. HR will forward to Procurement Services for final processing.

I. Identification Information

Individual's Name: _____ Last 4 Digits of Social Security _____

School and/or Department: _____ Banner T Number: _____

Preparer's Name: _____ Phone Number: _____

Printed Name

Signature & Date Required

II. HR Verification is required prior to processing

Multiple Relationship with the University

A. Does this individual currently work for the University as an employee?

B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of services?

C. During the 12 months prior to the date on which services commence, did the individual have an official University appointment (including temporary) and provide the same or similar services?

If the answer is "No" to all questions, proceed in Section III. A,B or C whichever is applicable.

If the answer is "Yes" to any of these 3 questions, the individual should be classified as an employee.

HR Verification Required: Initials _____ (Return to the requestor if "Yes" to any of the 3 questions)

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

A. Teacher/Lecturer/Instructor

1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions – less than a year)?

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. Is the individual teaching a course of which students will receive credit towards a University degree?

If the answer to question 2 is "Yes", then treat the individual as an employee.

If the answer to question 2 is "No", then proceed to question 3.

3. Has the individual provided the same or similar services to other unrelated entities in the last 12 months?

4. Does the University have any control over course materials that are used by the individual?

B. Researcher

Researchers hired to perform services for a University department are presumed to be employees of the University. If however, the researcher is hired to perform research for a particular University 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 employee in an arrangement whereby the University employee serves in a supervisory capacity (i.e. the individual will be working under the direction of the University employee).

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 employee (i.e., the individual will be working "with" the University employee in a "collaboration between equals" type arrangement.)

If the answer to question III.B #2 is "yes", then treat as an independent contractor.

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

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

1. Has the individual provided the same or similar services within the past year to other entities, or to the general public as part of a trade or business?

2. 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.

3. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise?

If the answer to question 1 is "Yes", and the answer to question 2 and 3 are "No", then treat the individual as an independent contractor.

If the answer to question 2 or 3 is "Yes", treat the individual as an employee.

	<i>For Procurement Office Use Only:</i>				
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