

## 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. Complete Section I, Section II, and Section III (if necessary).

I.  
Individual's Name \_\_\_\_\_ Social Security Number \_\_\_\_\_  
Department \_\_\_\_\_ Account Number \_\_\_\_\_  
Preparer Name \_\_\_\_\_ Phone Number \_\_\_\_\_

II. Multiple Relationships with the University

- A. Does this individual currently work for the University as an employee? Yes  No
- B. Is it currently expected that the University 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 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., and 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 process to question 3.
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 questions 2.a. and 2.b. is "YES", then treat the individual as an independent contractor.  
If the answer to questions 2.a. and 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", then treat the individual as an employee.

B. Researcher

Researchers hired to perform services for a University department as 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 marking 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). 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 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. Yes  No

C. Individuals Not Covered Under Section 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? If the answer to question 1 is "YES", then treat as an independent contractor. If the answer is "NO", then go to question 2. Yes  No

2. 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 2 is "YES", then treat as an employee. If the answer is "NO", then go to question 3. Yes  No

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

DETERMINATION: EMPLOYEE/INDEPENDENT CONTRACTOR (Circle One)

Date: \_\_\_\_\_ Initials \_\_\_\_\_

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Return to [Appendix A](#)