

Employee vs. Independent Contractor Status Determination Form

An independent contractor is an individual (or non-corporate business entity) that provides personal services to the University in such a manner as to be free from University control over performance. Typically, the independent contractor will have a principal place of business other than at the University, has a business license, and offers services to the general public. An external consultant is an independent contractor who provides professional advice.

Completion of this form will assist the University in determining whether the individual performing the service will be classified for federal, state and FICA tax purposes as an employee of the University or as an independent contractor.

University department/unit representative: Complete Section I AND Section 2 (Part A, B OR C, as applicable) and send to Jill Thrasher, Payroll Manager, for review. **Prior to submitting the completed form, it is the department's responsibility to assure that appropriate evidence has been documented to support the position that the University is engaging an independent contractor.**

Dept/Unit _____ Dept Contact Name _____

Dept Phone # _____ Dept Email _____

Prospective Independent Contractor Name _____ Phone # _____ Supplier # _____

Is this individual a Citizen or lawful Permanent Resident of the United States? Yes ☐ No ☐ Unknown ☐

If the answer is "NO", what visa type is this individual traveling on? _____

(Note: Only J-1 or TN visa holders may accept payment as an independent contractor, with restrictions)

Describe the services to be provided (be specific) _____

Term of Service (specific dates) _____

Total Fee: _____ How is the fee determined: Fixed ☐ Hourly Rate ☐ Other ☐ _____

Will a significant portion of their work be done on the UNI premises? Yes ☐ No ☐

Section I - Relationship with the University

	Yes	No
A. Does this individual currently work for the University as an employee or have they been extended an offer?	<input type="checkbox"/>	<input type="checkbox"/>
B. Has this individual worked as an employee of the University during the 12 months prior to the date of this contract?	<input type="checkbox"/>	<input type="checkbox"/>

Section 2 – Classification Guidelines (Complete only ONE, A, B or C, depending on the services provided)

A. Guest Speaker/Lecturer/ Presenter/Continuing Education Instructor

Yes No

1. Will this individual teach a course from which students will receive credit toward a degree?	<input type="checkbox"/>	<input type="checkbox"/>
<i>If the answer to question 1 is "Yes", treat the individual as an employee. If "No" proceed</i>		
2. Will the University provide course materials/tools or reimburse this individual for related expenses?	<input type="checkbox"/>	<input type="checkbox"/>
<i>If the answer to question 2 is "Yes", treat the individual as an employee. If the answer to either is "No", proceed</i>		
3. Has this individual been invited, as a guest speaker, to lecture in a seminar, class, etc?	<input type="checkbox"/>	<input type="checkbox"/>
4. Has this individual been engaged by the University fewer than 5 times in the past 12 months?	<input type="checkbox"/>	<input type="checkbox"/>
<i>If the answer to questions 3 and 4 is "Yes", treat the individual as an independent contractor</i>		
<i>If the answer to either question is "No", proceed to question 5.</i>		
5. Will the department provide specific instructions to this individual regarding performance of the required work rather than relying on their expertise?	<input type="checkbox"/>	<input type="checkbox"/>
6. Has this individual provided the same or similar services to other unrelated entities in the last 12 months?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Regardless of whether question 6 is answered "Yes" or "No", if the answer to question 5 is "Yes", then the individual will be treated as an employee.</i>		

B. Researcher**Yes No**

1. Will this individual perform research under the supervision of a University Professor or employee?		
<i>If the answer to question 1 is "Yes", treat the individual as an employee. If "No" proceed</i>		
2. Will this individual serve in an advisory or consulting capacity with a University Professor or employee?		
3. Has this individual provided the same or similar services to other unrelated entities in the last 12 months?		
4. Will this individual's period of service be completed within a finite time frame?		

If the answer to questions 2, 3 and 4 is "Yes", treat the individual as an independent contractor. Otherwise, treat the individual as an employee.

C. Individual not covered under A or B

The following criteria represent common law factors used by the Internal Revenue Service to classify an individual as either an independent contractor or as an employee. No single criterion or group of criteria will provide a definitive determination. The criteria are to be applied in their entirety to obtain an overall indication of how the individual should be classified. **Please answer the following questions:**

Behavioral Control**Yes No**

1. Will the University have the right to tell this individual when, where, and how the work is to be performed?		
2. Will the University have the right to determine the sequence, details, or means of work performed?		
3. Are work hours set by the University?		
4. Will the University train this individual to perform the service?		
5. Will the University require services to be rendered personally?		
6. Will the University have the responsibility for hiring, firing, supervising, or paying assistants of this individual?		
7. Will the University dictate which individual(s) should be used or hired to complete the project?		
8. Is this individual required to provide oral or written reports to the University periodically?		
9. Will the University tell this individual where to purchase supplies and services?		
10. Will the University provide tools and materials necessary to perform the service?		
11. Will the University have the right to fine or discipline this individual if instructions are not followed?		
12. Will the University have the right to terminate the relationship with this individual?		
13. Could this individual be discharged for convenience as one would an hourly employee as opposed to discharge related to contract requirements?		

Financial Control**Yes No**

1. Is compensation made on a recurring basis (e.g., weekly, monthly, or on retainer)?		
2. Does this individual have a significant investment in facilities or materials (other than computer equipment and education)?		
3. Does this individual have a direct interest in or share of any profit or loss of the work accomplished?		
4. Does this individual incur un-reimbursed business expenses in connection with the project?		
5. Are this individual's services available to the general public?		
6. Does this individual have a business license to perform the services provided to the University?		
7. Does this individual perform similar services for more than one firm at a time?		

Relationship of the Parties**Yes No**

1. Is there a written contract between this individual and the University describing the worker as an independent contractor?		
2. Does the University and this individual intend for the worker to serve as an independent contractor?		
3. Will this individual have a continuing relationship with the University?		
4. Will this individual devote full time to the business of the University?		
5. Will this individual expect to receive employee benefits from the University?		

Part II. Status Determination (To be completed by Payroll Manager, Office of Business Operations)

Based upon the information provided, the individual to be engaged under this contract appears to be, for federal employment tax withholding and related reporting purposes, classified as an: Employee ☐ Independent Contractor ☐

Name of Reviewer (Print Name)

Title

Date