EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

The guidelines provided below will assist in determining whether the individual performing the services should be classified for federal, state and FICA tax purposes as an employee of the University or as an independent contractor.

	YES	NO
I. 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 these services?	☐	☐
C. During the 12 months prior, did the individual work as an employee of the University?	☐	☐

✦ *If the answer is "NO" to all questions, proceed to the questions in Section II.*
✦ *If the answer is "YES" to any of the questions, the individual should be classified as an employee.*

II. Classification Guidelines (<u>*Complete only one*</u> *of A, B, or C, depending on the services performed by the individual*)

A. Teacher/Lecturer/Instructor

	YES	NO
1. Is this individual a guest lecturer *(e.g. an individual who lectures at only a few class sessions)?*	☐	☐
2. Has individual been at the institution in this capacity fewer than 3 times in the last 12 months?	☐	☐

✦ *If the answers to questions 1 & 2 are "YES", treat the individual as an independent contractor.*
✦ *If the answer to either questions is "NO", proceed to question 3.*

	YES	NO
3. Is individual teaching a course for which students will receive a credit toward a University degree?	☐	☐

✦ *If the answer to 3 is "YES", treat the individual as an employee.*
✦ *If the answer to 3 is "NO", proceed to question 4.*

	YES	NO
4. Has the individual provided the same or similar services to other unrelated entities in the last 12 months?	☐	☐
5. Does the University have any control over course materials that are used by the individual?	☐	☐

✦ *If the answer to question 4 is "YES", and the answer to question 5 "NO", treat the individual as an independent contractor.*
✦ *Otherwise, treat the individual as an employee.*

B. Researcher

	YES	NO
1. Will the individual perform research under the direct supervision of a University professor or employee?	☐	☐
2. Will the individual serve in an advisory or consulting capacity with a University professor or employee?	☐	☐

✦ *If the answer to question 1 is "YES", treat the individual as an employee.*
✦ *If the answer is question 2 is "YES", treat the individual as an independent contractor.*
✦ *Otherwise, treat the individual as an employee.*

C. Individuals Not Covered Under Section A or B

	YES	NO
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?	☐	☐
2. Will the department provide the individual with specific instructions regarding performance of the required work as opposed to relying upon the individual's expertise?	☐	☐
3. Is the individual allowed to set his/her own daily work schedule?	☐	☐

✦ *If the answer to 2 is "YES", treat the individual as an employee.*
✦ *If the answer to 1 & 3 is "YES", treat the individual as an independent contractor.*
✦ *If the answers to 1 & 2 are "NO" & the answer to 3 is "YES", treat the individual as an independent contractor.*
✦ *Otherwise treat the individual as an employee.*

Department: _____   *Employee/Contractor Name*: _____

Prepared by: _____
        Signature & Title

Date: _____