

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. Complete Section I, Section II, and Section III (Part A, B, or C, as applicable) and send to Procurement Services (fax: 656-8684) in support of purchase requisition, if independent contractor classification is determined.

Section I. General

Name of Individual Payee (and d/b/a if applicable): _____ Social Security Number _____ Purchase Req. # _____

Unit/Department _____
 Form Preparer _____
 (Name) (Phone #) (E-mail address)

This person is a: (check one)

- US Citizen
- Lawful Permanent Resident (a.k.a. resident alien or greencard holder)
- Foreign National* (* Refer to "Payments to Nonresident Aliens" policy regarding tax and immigration documentary requirements) Gross up? Yes No

Section II. Employment Relationship with the University *Contact HR/Payroll at 6-3150 to confirm responses.* **YES NO**

- A. Does this individual currently work for the University as an employee (including temporary or student employment)? _____
- B. During the current or prior calendar year, has the individual had a student-, temporary, or other paid assignment on Payroll? _____
- C. Is it expected that the University will hire the individual as an employee following this service? _____

*If the answer is "No" to all questions, proceed to questions in Section III for further consideration.
 If the answer is "Yes" to any of the above 3 questions, stop completing this form; the individual should be classified as an employee and paid via HR system.*

Section III. Classification Guidelines **Complete the Part (A, B, or C) that best describes the service performed.** **YES NO**

Part A. Guest Lecturer/Speaker/Grand Rounds Presenter *(Answer Questions in Sequence)*

- 1. Is the individual a "guest lecturer" in a credit bearing class (e.g. an individual who lectures at a single class session at the invitation of the instructor of record)? Course #: _____ Instructor of Record: _____
Note: An instructor of record for a credit bearing class should always be considered an employee. Treat as Ind. Go to #2
Contractor
- 2. Is the individual an invited speaker, Grand Rounds presenter, or providing non-credit instruction at a forum, workshop, seminar, lecture series or course, for which students will NOT receive credit toward a University degree? Go to #3 Treat as
Employee
- 3. Does the individual provide similar non-credit bearing instruction to other entities or to the general public as part of a trade or business? Treat as Ind. Go to #4
Contractor
- 4. In performing teaching duties, will the individual be expected to use course materials created by a University faculty member associated with the activity? Treat as Treat as Ind.
Employee Contractor

Part B. Researcher *An individual hired to perform research for a University department is presumed to be an employee of the University. If, however, the researcher is hired to perform research for a University professor or principal investigator in conjunction with a particular finite project, please indicate which 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 professor or principal investigator under an arrangement whereby the University professor or employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the University professor or principal investigator). #1 Treat as
Employee
- Relationship #2:** The individual will serve in a limited advisory or consulting capacity with a University professor or employee (i.e., the individual will be working "with" the University professor or employee in a "collaboration between equals" type of arrangement), and does not hold an Adjunct title at the University. #2 Treat as Ind.
Contractor

Part C. An Individual Not Covered Within Parts A or B *(Answer Questions in Sequence)*

- | Description of Services/Deliverable: _____ | YES | NO |
|--|---------------------------------|--------------------------|
| 1. Does the University retain the right to provide the individual with specific instructions regarding the performance of the task, rather than only the outcome? | _____ | _____ |
| | <i>Treat as Employee</i> | <i>Go to #2</i> |
| 2. Does the University retain the right to set the number of hours and/or days of the week that the individual is required to work, or where the work is to be performed, as opposed to allowing the individual to set own schedule? | _____ | _____ |
| | <i>Treat as Employee</i> | <i>Go to #3</i> |
| 3. Does the University unit provide long-term assistance such as personnel or support and equipment? | _____ | _____ |
| | <i>Treat as Employee</i> | <i>Go to #4</i> |
| 4. Does the individual provide similar services to other entities or to the general public as part of a trade or business? | _____ | _____ |
| | <i>Treat as Ind, Contractor</i> | <i>Treat as Employee</i> |

Section IV. Certification I, Dean, Director, Chair, or Authorized Designee thereof*, certify that: (1) I am familiar with the services to be provided by the above-named individual, (2) I have reviewed the Employee vs. Independent Contractor Classification Criteria, and (3) an Independent Contractor status classification is warranted. In the event the University is subject to an employment tax audit, I acknowledge that any taxes, interest, or penalties assessed against the University by the IRS, due to misclassification of an individual as an independent contractor, may be charged back to the department budget.

Printed Name _____ Signature _____ Title* _____ Department _____ Phone # _____ Date _____