

EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

This questionnaire is to be used to determine whether an individual performing services should be classified for federal, state and FICA tax purposes as an employee of the University or as an Independent Contractor. If determined to be an employee, please process an Employee Information Form.

PART I SERVICE PROVIDER INFORMATION

1. Does the individual currently work for the University as an employee providing the same or similar service? Yes -- Treat as employee No -- See following note

NOTE: If services provided by the individual are that of a teacher, lecturer, or instructor, go to Part II now, otherwise complete Part I.

- | | <u>YES</u> | <u>NO</u> |
|--|---|-------------------|
| 2. a) Will the department provide the individual with specific instruction regarding performance of the required work rather than rely on the individual's expertise? | _____ | _____ |
| b) Will the department provide tools, supplies, additional labor and space to perform the work?
<i>If the answer to both questions 2a and 2b is "yes," then treat as an employee. Otherwise, go to question #3.</i> | _____ | _____ |
| 3. Will the individual perform the services on a continuing basis as part of the department's ongoing operations? | Treat as employee | Go to #4 |
| 4. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? | Treat as Independent Contractor Complete Part III | Treat as employee |

PART II TEACHERS/LECTURERS/INSTRUCTORS

- | | <u>YES</u> | <u>NO</u> |
|--|---|-------------------|
| 1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)? | Treat as Independent Contractor Complete Part III | Go to #2 |
| 2. a) Is the individual teaching a course for which students will not receive credit toward a University degree? | _____ | _____ |
| 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?
<i>If the answer to both questions 2a and 2b is "Yes," then treat as an independent contractor and complete Part III, otherwise, go to questions #3.</i> | _____ | _____ |
| 3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual? | Treat as Independent Contractor Complete Part III | Treat as employee |

PART III MUST BE COMPLETED FOR ALL INDEPENDENT CONTRACTORS

1. Is the individual a Foreign National? Yes No If yes, please provide: _____ _____
Visa Type County of Residence

If no, return to front of form and continue.

2. Does the individual have an alien registration card (green card)? Please mark one: YES NO

If yes, please attach copy. If no, taxes may be withheld from payment at the rate of 30%, unless Form 8233-Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual is completed and attached.