

EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

The guidelines provided below will assist the Health Science Center (University) 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?	<input type="checkbox"/>	<input type="checkbox"/>
B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of these services?	<input type="checkbox"/>	<input type="checkbox"/>
C. During the 12 months prior, did the individual work as an employee of the University?	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • 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		
1. Is this individual a guest lecturer (e.g. an individual who lectures at only a few class sessions)?	<input type="checkbox"/>	<input type="checkbox"/>
2. Has individual been at the institution in this capacity fewer than 3 times in the last 12 months?	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • If the answers to questions 1 & 2 are "YES", treat the individual as an independent contractor. • If the answer to either question is "NO", proceed to question 3. 		
3. Is the individual teaching a course for which students will receive a credit toward a University degree?	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • If the answer to 3 is "YES", treat the individual as an employee. • If the answer to 3 is "NO", proceed to question 4. 		
4. Has the individual provided the same or similar services to other unrelated entities in the last 12 months?	<input type="checkbox"/>	<input type="checkbox"/>
5. Does the University have any control over course materials that are used by the individual?	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • 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		
1. Will the individual perform research under the direct supervision of a University professor or employee?	<input type="checkbox"/>	<input type="checkbox"/>
2. Will the individual serve in an advisory or consulting capacity with a University professor or employee?	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • If the answer to question 1 is "YES", treat the individual as an employee. • If the answer to 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		
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?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the individual allowed to set his/her own daily work schedule?	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • 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. 		

ANY EXCEPTION TO THE ABOVE GUIDELINES REQUIRES THE APPROVAL OF THE PRESIDENT OR VICE-PRESIDENT FOR ADMINISTRATION AND BUSINESS AFFAIRS OR THEIR DESIGNEE.

Prepared by: _____
Signature & Title

Date: _____