INDEPENDENT CONTRACTOR CHECKLIST

Information about Individual

Sole Proprietor ☐ Partnership ☐ Corporation ☐

Name ______________________________ Company Name ____________________________

If Foreign National: Country ___________________________ Visa _________________

Department ___________________________ FOAPAL ____________________________

Is the funding source a contract of grant? Yes ☐ No ☐

Multiple Relationships with the University

1. Is this individual on payroll as a current University employee?
   (If yes, employee must complete Conflict of Interest Disclosure Statement.)

2. If no, is it expected that the University will hire this individual as an employee following the termination of this service?

3. Was the individual a University employee during the last year?

4. If yes, did he or she provide similar services while an employee?

5. Do other employees currently perform the same work?

Description of Services

Please provide a description in the space below of the services that the individual will be performing (attach additional sheet, if necessary):

Location where services will be performed: __________________________________________

Date of Services: Begin Date: _________________ End Date _________________
IRS Classification Factors

Before an individual may be engaged as an independent contractor, the following questions must be answered. The questions address the IRS classification factors used to help determine whether an employer-employee relationship may exist. See Appendix C for more information.

### Classification Factors

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#### Behavioral Control

1. **Type of Instructions.** Would the University have the right to give the worker instructions about when, where, and how the job should be done? [ ] [ ]

2. **Degree of Instructions.** If instructions are given, will they consist of detailed guidelines developed by the University? [ ] [ ]

3. **Evaluation System.** Will the University measure the details of how the work is performed? [ ] [ ]

4. **Training.** Would the individual receive training from the University on how to do the job? [ ] [ ]

#### Financial Control

5. **Significant Investment.** Has the worker invested in equipment or facilities (such as an office) used to perform the services? [ ] [ ]

6. **Unreimbursed Expenses.** Will the University pay the individual’s business or travel expenses? [ ] [ ]

7. **Opportunity for Profit or Loss.** Would the arrangement prevent the worker from realizing a profit or incurring a loss? [ ] [ ]

8. **Services Available to Market.** Would the individual be working exclusively for the University and not for other clients in the market? [ ] [ ]

9. **Method of Payment.** Would the University pay the worker by the hour, week, or month rather than by the job? [ ] [ ]

   Yes [ ] No [ ]
**Relationship of the Parties:** Intent of parties concerning the status and control of the worker.

10. **Written Contract.** Has the worker agreed to sign the University’s Independent Contractor Agreement? 

11. **Employee Benefits.** Would the worker receive any benefits?

12. **Permanency of Relationship.** Would the worker be hired for an indefinite period rather than a specific period or project?

13. **Regular Business Activity.** Is the work to be performed part of the regular business of the University, e.g., teaching?

________________________________________________________________________

I certify that the information provided with this Checklist is complete and accurate and that budgeted funds are available to support the proposed contract.

Requestor’s Name ____________________________ Business Manager Signature __________________ Date __________

Department ____________________________ Name ____________________________

Phone ____________ Date ____________ Department ____________ Phone ____________

Submit to the Office of Internal Audit and Tax Compliance for review. All proposed contracts are subject to review and approval by the Office of General Counsel. An individual approved as a prospective contractor must sign the Independent Contractor Agreement, an IRS Form W-9, and provide a Certificate of Insurance, in accordance with University policy.

**Office of Internal Audit and Tax Compliance Use Only**

Factors that support worker classification:

Classify worker as: Employee [ ] Independent contractor [ ]

Director of Internal Audit and Tax Compliance __________________ Date __________