

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

	<u>Yes</u>	<u>No</u>
1. Is this individual on payroll as a current University employee? (If yes, employee must complete Conflict of Interest Disclosure Statement.)	<input type="checkbox"/>	<input type="checkbox"/>
2. If no, is it expected that the University will hire this individual as an employee following the termination of this service?	<input type="checkbox"/>	<input type="checkbox"/>
3. Was the individual a University employee during the last year?	<input type="checkbox"/>	<input type="checkbox"/>
4. If yes, did he or she provide similar services while an employee?	<input type="checkbox"/>	<input type="checkbox"/>
5. Do other employees currently perform the same work?	<input type="checkbox"/>	<input type="checkbox"/>

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.

<u>Classification Factors</u>	<u>Yes</u>	<u>No</u>
Behavioral Control: Right to direct and control the details and means by which the worker performs services.		
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?	<input type="checkbox"/>	<input type="checkbox"/>
2. Degree of Instructions. If instructions are given, will they consist of detailed guidelines developed by the University?	<input type="checkbox"/>	<input type="checkbox"/>
3. Evaluation System. Will the University measure the details of how the work is performed?	<input type="checkbox"/>	<input type="checkbox"/>
4. Training. Would the individual receive training from the University on how to do the job?	<input type="checkbox"/>	<input type="checkbox"/>
Financial Control: Right to direct and control economic aspects of the worker's activities.		
5. Significant Investment. Has the worker invested in equipment or facilities (such as an office) used to perform the services?	<input type="checkbox"/>	<input type="checkbox"/>
6. Unreimbursed Expenses. Will the University pay the individual's business or travel expenses?	<input type="checkbox"/>	<input type="checkbox"/>
7. Opportunity for Profit or Loss. Would the arrangement prevent the worker from realizing a profit or incurring a loss?	<input type="checkbox"/>	<input type="checkbox"/>
8. Services Available to Market. Would the individual be working exclusively for the University and not for other clients in the market?	<input type="checkbox"/>	<input type="checkbox"/>
9. Method of Payment. Would the University pay the worker by the hour, week, or month rather than by the job?	<input type="checkbox"/>	<input type="checkbox"/>
	<u>Yes</u>	<u>No</u>

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