



EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

The information provided below will assist the College/Department in determining whether the individual performing the services will be classified for federal and FICA tax purposes as an employee of the College/Department or as an independent contractor. Complete Section I, Section II, and Section III (if necessary).

I. Personal Information

I. Individual's Name _____

Department _____

Preparer's Name _____

Social Security Number _____

Account Number _____

Phone Number _____

II. Multiple Relationships with the College/Department

- A. Does this individual currently work for the College/Department as an employee? YES NO
() ()
- B. Is it currently expected that the College/Department will hire this individual as an employee immediately following the termination of services? YES NO
() ()
- C. During the 12 months prior to the date on which services commence, did the individual have an official College/Department appointment (including temporary) and provide the same or similar services? YES NO
() ()

If the answer is "No" to all questions, proceed to the questions in Section III.
If the answer is "Yes" to any of the 3 questions, the individual should be classified as an employee.

III. Classification Guidelines *****COMPLETE ONLY ONE SECTION: III.A., III.B., or III.C.*****

A. Teacher/Lecturer/Instructor

1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)?

If the answer to question 1 is "Yes," then treat the individual as an independent contractor. YES NO
If the answer to question 1 is "No," then proceed to question 2. () ()

- 2. a. Is the individual teaching a course for which students will NOT receive credit toward a degree? YES NO
() ()
- 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?

If the answer to both questions 2.a. and 2.b. is "Yes," then treat the individual as an independent contractor. YES NO
() ()
If the answer to either of questions 2.a. and 2.b. is "No," then go to question 3.

3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual? YES NO
() ()

If the answer to question 3 is "Yes," then treat the individual as an independent contractor.
If the answer to question 3 is "No," then treat the individual as an employee.

B. Researcher

Researchers hired to perform services for a College/Department department are presumed to be employees of the College/Department. If, however, the researcher is hired to perform research for a particular College/Department employee, please indicate which one of the following relationships is applicable by placing a check mark in the appropriate blank:

Relationship #1: The individual will perform research for a College/Department employee in an arrangement whereby the College/Department employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the College/Department employee). YES NO
() ()

If the answer to question III.B. #1 is "Yes," then treat as an employee.

Relationship #2: The individual will serve in an advisory or consulting capacity with a College/Department employee (i.e., the individual will be working "with" the College/Department employee in a "collaboration between equals" type arrangement.) YES NO
() ()

If the answer to question III.B. #2 is "Yes," then treat as an independent contractor.

C. Individuals Not Covered Under Sections III.A. or III.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? YES NO
() ()
If the answer to question 1 is "Yes," then treat as an independent contractor.
If the answer is "No," then go to question 2.

2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? YES NO
() ()
If the answer to question 2 is "Yes," then treat as an employee.
If the answer is "No," then go to question 3.

3. Will the College/Department set the number of hours and/or days of the week that the individual is required to work, as opposed to allowing the individual to set own work schedule? YES NO
() ()
If the answer to question 3 is "Yes," then treat as an employee.
If the answer is "No," then treat as an independent contractor.

DETERMINATION: EMPLOYEE or INDEPENDENT CONTRACTOR (Circle One)

Authorized District Signature _____

Date _____

IRS Revenue Ruling 87-41

****This checklist must accompany any Independent Contractor Agreement.****