

INDEPENDENT CONTRACTOR DETERMINATION FORM

This determination form provides support for classifying individuals performing work for the university as that of an employee or independent contractor. If the individual is deemed an employee, the individual must be hired as an employee. If the individual is deemed an independent contractor, a personal services contract may be issued. The questions below correspond to Internal Revenue Service guidelines and will assist in determining the appropriate classification.

Individual's Name:	Date:
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	Yes	No
1. Is the individual required to comply with oral or written instructions from the university as to when, where, and how the work is to be performed?		
2. Does the university provide training on how to perform the task?		
3. Is the service provided integral to the regular operations of the university and performed on a routine basis?		
4. Does the university require the services of the individual personally rather than with the aid of coworkers or an assistant?		
5. Does the individual hire and supervise employees of the university?		
6. Has the individual had a long term relationship with the university or will they have a long term relationship with the university?		
7. Is the individual required to work hours set by the university?		
8. Does the individual work for the university on a full time basis?		
9. Is the individual required to work on site at a university facility?		
10. Does the university determine the sequence of tasks required to complete the work?		
11. Are regular written or oral reports required to be submitted to the university		
12. Does the individual receive payments of regular amounts at set intervals?		
13. Does the university pay for business and/or travel expenses for the individual?		
14. Does the university furnish tools and materials?		
15. Does the university have an investment in the work performed? (as opposed to the individual in their own business)		
16. Is the university able to make a profit or suffer a loss as opposed to the individual making a profit or suffering a loss?		
17. Does the individual work only for the university?		
18. Does the individual not advertise their business or provide services for the public?		
19. Can the individual be fired at any time by the university?		
20. Does the individual have the right to terminate services without incurring liability for nonperformance?		
Determination:		
More "yes" answers is indicative of an employee/employer relationship. More "no" answers is indicative of an independent contractor relationship. Based on the above, it is my determination that this individual is: (select one on the right)	Employee <input type="checkbox"/>	Independent Contractor <input type="checkbox"/>
Printed Name:	Title:	
Signature:	Department Name:	

IRS 20 Determining Factors - Independent Contractor Status:

1. **Instructions:** If the person for whom the services are performed has the right to require compliance with instructions, this indicates employee status.
2. **Training:** Worker training (e.g., by requiring attendance at training sessions) indicates that the person for whom services are performed wants the services performed in a particular manner (which indicates employee status).
3. **Integration:** Integration of the worker's services into the business operations of the person for whom services are performed is an indication of employee status.
4. **Services rendered personally:** If the services are required to be performed personally, this is an indication that the person for whom services are performed is interested in the methods used to accomplish the work (which indicates employee status).
5. **Hiring, supervision, and paying assistants:** If the person for whom services are performed hires, supervises or pays assistants, this generally indicates employee status. However, if the worker hires and supervises others under a contract pursuant to which the worker agrees to provide material and labor and is only responsible for the result, this indicates independent contractor status.
6. **Continuing relationship:** A continuing relationship between the worker and the person for whom the services are performed indicates employee status.
7. **Set hours of work:** The establishment of set hours for the worker indicates employee status.
8. **Full time required:** If the worker must devote substantially full time to the business of the person for whom services are performed, this indicates employee status. An independent contractor is free to work when and for whom he or she chooses.
9. **Doing work on employer's premises:** If the work is performed on the premises of the person for whom the services are performed, this indicates employee status, especially if the work could be done elsewhere.
10. **Order or sequence test:** If a worker must perform services in the order or sequence set by the person for whom services are performed, that shows the worker is not free to follow his or her own pattern of work, and indicates employee status.
11. **Oral or written reports:** A requirement that the worker submit regular reports indicates employee status.
12. **Payment by the hour, week, or month:** Payment by the hour, week, or month generally points to employment status; payment by the job or a commission indicates independent contractor status.
13. **Payment of business and/or traveling expenses.** If the person for whom the services are performed pays expenses, this indicates employee status. An employer, to control expenses, generally retains the right to direct the worker.
14. **Furnishing tools and materials:** The provision of significant tools and materials to the worker indicates employee status.
15. **Significant investment:** Investment in facilities used by the worker indicates independent contractor status.
16. **Realization of profit or loss:** A worker who can realize a profit or suffer a loss as a result of the services (in addition to profit or loss ordinarily realized by employees) is generally an independent contractor.
17. **Working for more than one firm at a time:** If a worker performs more than de minimis services for multiple firms at the same time, that generally indicates independent contractor status.
18. **Making service available to the general public:** If a worker makes his or her services available to the public on a regular and consistent basis, that indicates independent contractor status.
19. **Right to discharge:** The right to discharge a worker is a factor indicating that the worker is an employee.
20. **Right to terminate:** If a worker has the right to terminate the relationship with the person for whom services are performed at any time he or she wishes without incurring liability, that indicates employee status. Minimis services for multiple firms at the same time, that generally indicates independent contractor status.