

**Dickinson College**  
**EMPLOYEE vs. INDEPENDENT CONTRACTOR STATUS DETERMINATION FORM**

Completion of this form will assist the College in determining whether the individual performing the service will be classified for federal, state and FICA tax purposes as an employee of the College or as an independent contractor. Complete Section I, Section II, and Section III (Part A, B, or C, as applicable) and send to Financial Operations if independent contractor classification is determined to be applicable.

<b>Section I. General</b>	<b>This person is a:</b> (check one)
Name of Individual Payee (and d/b/a if applicable): _____	<input type="checkbox"/> - US Citizen
Social Security No. _____	<input type="checkbox"/> - Lawful Permanent Resident (a.k.a. resident alien or greencard holder)
-or- Tax ID No. _____	<input type="checkbox"/> - Foreign National/Non-Resident Alien (NOTE: make certain all tax and documentary requirements are met)
Division/Department _____	Gross up? Yes <input type="checkbox"/> No <input type="checkbox"/>
Form Preparer _____	
(Name)	(Phone #)
(E-mail address)	

<b>Section II. Relationship with the College</b> <i>Contact Financial Operations to confirm.</i>	<b>YES</b>	<b>NO</b>
<b>A.</b> Does this individual currently work for the College as an employee (including temporary or student employment) or is this individual a current student?	_____	_____
<b>B.</b> During the current calendar year, has the individual been employed by or been a student-employee, temporary, or other paid assignment on payroll?	_____	_____
<b>C.</b> Is it expected that the College will hire the individual as an employee following this service?	_____	_____
<i>If the answer is "No" to all questions, proceed to Section III for further consideration.</i>		
<i>If the answer is "Yes" to any of the above 3 questions, stop completing this form; the individual should be classified as an employee and paid via HR system unless independent contractor status has been approved by Financial Operations.</i>		
	APPROVED: _____	
	<i>(Financial Operations representative)</i>	

**Section III. Classification Guidelines** Complete only the Part (A, B, or C) that best describes the service performed.

<b>Part A. Guest Lecturer/Speaker/ Presenter</b> <i>(Answer Questions in Sequence)</i>	<b>YES</b>	<b>NO</b>
1. Is the individual a "guest lecturer" in a credit bearing class (e.g. an individual who lectures at a single class session at the invitation of the professor of record)? Course #: _____ Professor of Record: _____	_____	_____
<b>Note:</b> A professor or instructor of record for a credit bearing class should always be considered an employee.	<i>Treat as Ind. Contractor</i>	<i>Go to #2</i>
2. Is the individual an invited speaker or presenter, or providing non-credit instruction at a forum, workshop, seminar, lecture series or course, for which students will <b>NOT</b> receive credit toward a College degree?	_____	_____
	<i>Go to #3</i>	<i>Treat as Employee</i>
3. Does the individual provide similar non-credit bearing instruction to other entities or to the general public as part of a trade or business?	_____	_____
	<i>Treat as Ind. Contractor</i>	<i>Go to #4</i>
4. In performing teaching duties, will the individual be expected to use course materials created by a College faculty member associated with the activity?	_____	_____
	<i>Treat as Employee</i>	<i>Treat as Ind Contractor</i>

**Part B. Researcher** *An individual hired to perform research for a College department is presumed to be an employee of the College. If, however, the researcher is hired to perform research for a College professor or principal investigator in conjunction with a particular finite project, please indicate which 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 professor or principal investigator under an arrangement whereby the College professor or employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the College professor or principal investigator). #1  Treat as Employee

**Relationship #2:** The individual will serve in a limited advisory or consulting capacity with a College professor or employee (i.e., the individual will be working "with" the College professor or employee in a "collaboration between equals" type of arrangement), and does not hold an adjunct title at the College. #2  Treat as Ind. Contractor

<b>Part C. An Individual Not Covered Within Parts A or B</b> <i>(Answer Questions in Sequence)</i>	<b>YES</b>	<b>NO</b>
Description of Services/Deliverable: _____		
Do the 20 common law factors used by the IRS or other circumstances indicate an employment relationship exists?	_____	_____
	<i>Treat as Employee</i>	<i>Treat as Ind. Contractor</i>

## Section IV. Certification

I, Vice President, Dean, Director, Chair, or Authorized Designee thereof, certify that: (1) I am familiar with the services to be provided by the above-named individual, (2) I have reviewed the Employee vs. Independent Contractor Classification Criteria, and (3) an Independent Contractor status classification is warranted. In the event the College is subject to an employment tax audit, I acknowledge that any taxes, interest, or penalties assessed against the College by the IRS, due to misclassification of an individual as an independent contractor, may be charged back to the department budget.

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Department

\_\_\_\_\_  
Phone #

\_\_\_\_\_  
Date

### Instructions:

#### Section I: General

The Form must fully identify the name of the service provider (payee), social security number (or taxpayer identification number), the department, and the name, phone number, and e-mail address of the preparer of the Form. The Form must include a response as to whether the individual is a US citizen, lawful permanent resident (a.k.a. green card holder), or foreign national (non-resident alien). If the individual is a non-resident alien, Financial Operations must be contacted to determine additional documentation requirements for payment.

Further, a response should be provided in the space labeled "Gross Up? Yes \_\_\_ No \_\_\_" on the Form as to whether the payment should be "grossed up" at the expense of the departmental budget to cover any federal and state income tax withholding that may be required relating to the payment. If the question is not answered, the default is for any applicable income taxes to be withheld from the individual's payment, resulting in a lower-than-requested net payment amount.

#### Section II: Relationship with the College

It is incumbent upon the division or department acquiring the services of an individual to verify whether the individual has been paid as an employee in the current calendar year. The Payroll Office may be contacted for confirmation of any employment relationships with the College.

- *Employees acting as independent contractors*

All services performed by an employee acting as an independent contractor will be considered "additional pay" and will be processed through the payroll system. The only exception that the College will make to this practice is for an employee who has an established business through which he/she conducts his/her business as an independent contractor. The employee will be required to complete a Form W-9, *Request for Taxpayer Identification Number & Certification*, or applicable alternate document, and the College will maintain the form on file for audit purposes.

- *Former employees and retirees acting as independent contractors*

Frequently, retirees and former employees are engaged to perform services for the College. If a retiree or former employee is rehired in the same calendar year that his/her employment by the College ended, the individual should be hired through a temporary agency, if possible. Under certain circumstances, hiring through a temporary agency may not be possible and it may be appropriate to hire a retiree or former employee as a temporary employee (independent contractor). Since reemployment may affect the benefits that a former employee or retiree is entitled to, please contact Human Resource Services for more information before engaging this person. If the retiree or former employee is engaged to perform services the year after (or beyond) the year that his/her employment by the College ended, follow the procedures outlined in this section (Section II) to determine whether the individual should be classified as an employee or independent contractor.

#### Section III: Classification Guidelines

The Form must accurately reflect the completion of the respective Part (Part A: Guest Lecturer, Speaker; Part B: Researcher, or Part C: An Individual Not Covered Within Parts A or B) that best describes the services to be performed.

In order to compensate an individual as an independent contractor, the facts and circumstances must be supported by the IRS' 20 common law factors, as summarized in the [Employee vs. Independent Contractor Classification Criteria](#). The criteria are to be applied in their entirety to obtain an overall indication of how the individual should be classified. If review of the classification criteria in their entirety does not present a strong case for compensating the individual as an independent contractor, payment of the individual should be pursued through Human Resource Services or Student Employment, as appropriate.

#### Submission of the Form

A completed Form supporting the independent contractor determination is maintained on file by Accounts Payable. Accounts Payable will follow up with respective departments to obtain the necessary information to complete the form and conclude on the proper classification of the service provider.