

**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): _____	Social Security No. _____	-or- Tax ID No. _____	<input type="checkbox"/> - US Citizen
			<input type="checkbox"/> - Lawful Permanent Resident (a.k.a. resident alien or greencard holder)
			<input type="checkbox"/> - Foreign National/Non-Resident Alien (NOTE: make certain all tax and documentary requirements are met)
			Gross up? Yes <input type="checkbox"/> No <input type="checkbox"/>
Division/Department _____			
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 NOT 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**