

# INDEPENDENT CONTRACTOR PRE-HIRE WORKSHEET

## INFORMATION ABOUT INDIVIDUAL

Individual                      Sole Proprietor                      Corporation

Social Security Number \_\_\_\_\_

Federal ID Number \_\_\_\_\_

Name \_\_\_\_\_

Name of Company \_\_\_\_\_

Campus \_\_\_\_\_ Department \_\_\_\_\_

If Foreign National - Country \_\_\_\_\_ Visa Type \_\_\_\_\_

## MULTIPLE RELATIONSHIPS WITH THE UNIVERSITY

1. Is this individual on record as a current employee?

Yes                      No

If no, is it expected that the University will hire this individual as an employee following the termination of this service?

Yes                      No

2. Was the individual a University employee any time during the last year and did he or she provide the same or similar services while an employee?

Yes                      No

## IRS CLASSIFICATION FACTORS

Before a worker is hired as an independent contractor, the following checklist *must* be completed to help determine whether an employer/employee relationship exists.

IRS Classification Factors

Yes =                      No =  
**Employee**                      **Contractor**

**Behavioral Control:** Right to direct and control details and means by which worker performs services.

1. **Instructions.** Will the University have the right to give the worker instructions about when, where, and how he or she is to do the job?

2. **Training.** Will the worker receive training from the University?

**Financial Control:** Right to direct and control economic aspects of the worker's activities.

3. **Significant Investment.** Has the worker failed to invest in facilities (such as an office) used to perform services?

- 4 **Payment of Expenses.** Will the University pay the worker's business or travel expenses?
- 5 **Services Available.** Does the worker not make his or her services available to other employers?
- 6 **Payment by Hour, Week, Month.** Will the University pay the worker by the hour, week, or month rather than by commission or by the job?
- 7 **Realization of Profit or Loss.** Will the arrangement prevent the worker from realizing a profit or suffering a loss?

**Relationship of Parties:** Intent of parties concerning status and control of worker.

- 8 **Written Contract.** Will a written contract not be executed describing the worker as an independent contractor?
- 9 **Employee Benefits.** Will the worker receive any employee benefits?
- 10 **Right to Terminate.** Could the University terminate the worker at any time without incurring liability?
11. **Regular Business Activity.** Is the work to be performed part of the regular business of the University, such as teaching or research?

#### EVALUATION OF CLASSIFICATION FACTORS

Areas That Support Employee Status

Areas That Support Contractor Status

(Use separate sheet, if necessary.)

#### DETERMINATION

Hire worker as an employee

Hire worker as an independent contractor

\_\_\_\_\_  
Department Authorization

Prepared By \_\_\_\_\_

Date \_\_\_\_\_

See Business & Finance Bulletin BUS 77, Independent Contractor Guidelines, for more information on applying the classification factors.