**INDEPENDENT CONTRACTOR CHECKLIST**

To assist in determining whether an individual providing services, as requested on a requisition or contractual services agreement, should be designated as the independent contractor or employee in accordance with current IRS regulations, please complete the following checklist. The information provided below will ensure the proper classification of the individual as either an employee or independent contractor.

Payment made to individuals may be subject to IRS reporting and withholding requirements.

**Part 1**

1. The Taxpayer Identification Number: (SSN or FEID Number)

|  |
| --- |
|  |

1. NAME AND MAILING ADDRESS **as it would appear on their tax return:**

|  |
| --- |
|  |
|  |
|  |
|  |

Is the individual a citizen of the United States?

**YES** **NO**

*If no, contact Payroll Services by email at dl-CTL-Payroll-Tax or telephone 850-644-3813 for payment instructions.*

1. How would the department prefer the individual to be paid (weekly, monthly, lump sum)?

|  |
| --- |
|  |

**Part 2**

 **YES NO**

|  |  |  |  |
| --- | --- | --- | --- |
| a | Is the individual a University employee? |  |  |
| b | Is there intent or communication that the University will hire this individual as an employee immediately following the completion of this project? |  |  |
| c | Has the individual been on the FSU payroll at any time during the last 12 months?  |  |  |
|  | If so, what was the date of their termination? |  |
|  | Last paycheck date? |  |

* *If the answer is “No” to all questions, proceed to the questions in Section 3.*
* *If the answers to question A or B is “Yes,” the individual may be classified as an employee and the department should consult with Procurement Services before proceeding to Part 3 of this form.*
* *If the answer to question C is “Yes,” contact the Payroll Services, Tax Department at 850-644-3813 to confirm last year the individual was paid.*

**Part 3 Classification Guidelines**

**(Complete ONLY ONE of 3A, 3B, and 3C depending on the services performed by the individual)**

A: *Teacher/ Lecture / Speaker / Instructor* **YES NO**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | Is the individual a “guest lecturer” (e.g. an Individual who lectures at only a few class sessions? | Treat as Independent contractor | Go to #2 |
| 2a | Is the individual teaching a course for which students will NOT get credit toward a University degree? |  |  |
| 2b | Will the individual services also be madeavailable to the general public on a regular and consistent basis? |  |  |

* *If the answer to both questions 2(a) and 2(b) is “Yes,” then treat the individual as an independent contractor.*
* *If the answer to either of the 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? | Treat as Independent Contractor | Treat as Employee |

*B: Researcher*

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

Relationship #1

The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the University professor or employee).

Treat as an Employee

**OR**

Relationship #2

The individual will serve in an advisory or consulting capacity with a University professor or employee (i.e., the individual “will be workingwith” the University professor or employee in “collaboration between equals” contractor type arrangement).

 Treat as an Independent Contractor

*C: Individual not covered Under Sections 3A or 3B*

 **YES** **NO**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | Does the individual provide the same services to other entities or to the general public as part of a trade or business? | Treat as Independent Contractor | Go to #2 |
| 2 | Will the department provide the individual with specific instructions regarding performance of required work rather than rely on the individual’s expertise? | Treat as Employee | Go to #3 |
| 3 | Will the University 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 their own work schedule? | Treat as Employee | Treat as Independent Contractor |
| 4 | Will the department provide any training to the Individual regarding the nature or performance of the work? |  |  |
| 5 | Is the individual required to personally perform the work? |  |  |
| 6 | Does the individual hire, supervise, and pay his/her own assistants? |  |  |
| 7 | Is the individual providing services exclusively to Florida State University? |  |  |
| 8 | Will the work be performed on University premises? |  |  |
| 9 | Does the amount to be paid per the contract or Purchase order include travel expense reimbursement? |  |  |
| 10 | If no, will the University be reimbursing the individuals Travel expenses separately? |  |  |
| 11 | Will the University provide the use of equipment, materials or supplies to be used in performing the service? |  |  |
| 12 | Does the individual maintain offices or facilities not associated with the University in the regular course of business? |  |  |
| 13 | Can the individual realize a profit or suffer a loss as a result of providing these services? |  |  |
| 14 | Can the individual terminate the contract with the University without incurring any liability for a failure to complete service? |  |  |
| 15 | Is the individual using experience/expertise gained as a current or former employee of FSU to provide the services? |  |  |

*If you answered yes to any of the questions 4-15 please contact Contractual Services Category Manager, Lyle Hackett Procurement Services at 850-645-2304.*