

**EMPLOYEE vs. INDEPENDENT CONTRACTOR  
CLASSIFICATION CRITERIA**

| Contractor Name |    | Date  | Person Verifying Information |                        |
|-----------------|----|---|------------------------------|------------------------|
| YES             | NO | <b>BEHAVIORAL CONTROL: Facts that show whether there is a right to direct or control how the worker does the work.</b>                            | If answer is YES:            |                        |
|                 |    | 1. Does the University provide a high degree of instruction to the worker?  | Employee                     | Independent Contractor |
|                 |    | a. Does the University <i>have the right</i> to tell the worker when and where the work is to be performed? Are work hours set by the University? | ✓                            |                        |
|                 |    | b. Does the University provide tools (calendar, email, files, etc.) and materials necessary to perform the service?                               | ✓                            |                        |
|                 |    | c. Does the University have the responsibility for hiring, firing, supervising, or paying assistants of the worker?                               | ✓                            |                        |
|                 |    | d. Does the University tell the worker where to purchase supplies and services?   | ✓                            |                        |
|                 |    | e. Does the University dictate which worker(s) should be used or hired to complete the project?   | ✓                            |                        |
|                 |    | f. Does the University <i>have the right</i> to determine the sequence, details, or means of work performed?                                      | ✓                            |                        |
|                 |    | 2. Does the University train the worker to perform the service?   | ✓                            |                        |
| YES             | NO | <b>FINANCIAL CONTROL: Facts show whether the business has the right to control the economic aspects of the worker's job.</b>                      | Employee                     | Independent Contractor |
|                 |    | 1. Does the worker incur unreimbursed business expenses in connection with the project?   |                              | ✓                      |
|                 |    | 2. Does the worker have a significant investment in facilities or materials (other than computer equipment and education)?                        |                              | ✓                      |
|                 |    | 3. Are the worker's services available to the general public?   |                              | ✓                      |
|                 |    | 4. Is compensation made on a recurring basis (e.g., weekly, monthly, or on retainer)?   | ✓                            |                        |
|                 |    | 5. Does the worker have a direct interest in or share of any profit or loss of the work accomplished?   |                              | ✓                      |
| YES             | NO | <b>RELATIONSHIP OF THE PARTIES: Facts show how the worker and the University perceive their relationship to each other.</b>                       | Employee                     | Independent Contractor |
|                 |    | 1. Is there a written contract between the worker and the University describing the worker as an independent contractor?                          |                              | ✓                      |
|                 |    | 2. Does the worker expect to receive employee benefits from the University?   | ✓                            |                        |
|                 |    | 3. Does the worker devote full time to the business of the University?  | ✓                            |                        |
|                 |    | 4. Does the worker provide services that are a key aspect of the University?  | ✓                            |                        |

The above criteria represent the 11 common law factors used by the Internal Revenue Service to classify individuals as either independent contractors or employees. No single criterion or group of criteria will provide a definitive determination.

The criteria are to be applied in their entirety to obtain an overall indication of how the individual should be classified. A "YES" response is used to determine if the worker is probably an employee or an independent contractor.

- **Employee:** Contact Human Resources for employment contract
- **Independent Contractor:** Proceed with contract for services and include this form