

EMPLOYEE VERSUS INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

Date

GENERAL ACCOUNTING, Unger Complex, 2323 Anderson Ave., Ste. 500 785.532.6202

(Rev. 03/20)

The information provided below will assist the University in determining whether an individual performing services will be classified as an employee of the University or as an independent contractor for federal, state and FICA tax purposes. Complete Section 1, Section 2, and if necessary, Sections 3, 4, and 5. PLEASE ATTACH THIS COMPLETED FORM TO THE PAYMENT DOCUMENT WHEN THE INDIVIDUAL IS CLASSIFIED AS AN INDEPENDENT CONTRACTOR.

SECTION 1. GENERAL

| | | | |
|--|--------------|--|--|
| Name of Individual/Company | | U.S. Taxpayer Identification Number | |
| Is this person a: (check one) <input type="checkbox"/> US Citizen <input type="checkbox"/> Nonresident Alien* <input type="checkbox"/> Resident Alien (Green Card Holder) | | Country of Residence (if not a US citizen) | |
| Department Name | Phone Number | Department Contact Email Address | |
| Name of KSU person responsible for this determination (PLEASE PRINT) | | Signature | |

*Additional Tax Guidelines May Apply

SECTION 2. MULTIPLE RELATIONSHIPS WITH THE UNIVERSITY

- Yes No Does this individual currently work for the University as an employee or any other State of Kansas Agency?
- Yes No Does the University expect to hire this individual as an employee to provide the same or similar services immediately following the termination of his/her independent contractor service?
- Yes No During the previous 12 months prior to the date on which the independent contractor service commenced, did the individual have an official appointment (including hourly or temporary) to provide the same or similar service?

If the answer is "Yes" to ANY of the above questions, the form is complete and the individual should be classified as an **EMPLOYEE** and paid through the payroll process.

If the answer is "No" to ALL the above three questions, proceed to Section 3 or Section 4 (if applicable), otherwise proceed to Section 5.

➔ If applicable, complete Section 3 or 4. Otherwise proceed to Section 5

SECTION 3. RESEARCHER

Researchers hired to perform services for a University department are presumed to be employees. However, a researcher may be hired to consult with a particular University faculty member or employee. Indicate which of the following relationships is applicable:

- Yes No The individual will perform research for a university faculty member or employee under an arrangement whereby the faculty member or employee serves in a supervisory capacity (i.e., individual is under direction and control of the faculty member or employee).

If the answer to the above question is "Yes", the form is complete and the individual should be classified as an **EMPLOYEE** and paid through the payroll process.

If the answer to the above question is "No", then proceed to the next question.

- Yes No The individual will serve in an advisory or consulting capacity with a University faculty member or employee (i.e., individual will be working "with" the faculty member or employee in a "collaboration between equals" arrangement).

If the answer to the above questions is "No", the form is complete and the individual should be classified as an **EMPLOYEE** and paid through the payroll process.

If the answer to the above questions is "Yes", then proceed to Section 5.

SECTION 4. TEACHERS/LECTURERS/INSTRUCTORS

Yes No Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)?

If the answer to the above question is "Yes", the form is complete. Treat the individual as an INDEPENDENT CONTRACTOR.

If the answer to the above question is "No", then proceed to the next question.

Yes No Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?

Yes No In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual?

If the answer to both questions is "Yes", proceed to the next section.

If the answer to either question is "No", the form is complete and the individual should be classified as an EMPLOYEE and paid through the normal payroll process.

SECTION 5. OTHER

Yes No Does the University retain the right to provide the individual with specific instructions regarding the performance of the task rather than only the outcome?

Yes No Does the University retain the right to set the number of hours and/or work days of the week that the individual is required to work or where the work is to be performed?

Yes No Does the individual expect to receive University benefits such as health insurance and participation in the benefit plans?

If the answer to ANY of the three above questions is "Yes", the form is complete and the individual should be classified as an EMPLOYEE and paid through the normal payroll process.

If the answer to ALL of the three questions above is "No", proceed to the following question.

Yes No Does the individual provide the same or similar service to other entities or to the public as part of a trade or business?

If the answer to the question above is "Yes" and no other section has determined the individual to be an employee, the form is complete. Treat the individual as an INDEPENDENT CONTRACTOR.

If the answer to the above question is "No", the form is complete and the individual should be classified as an EMPLOYEE and paid through the payroll process.