Daemen College

Employee/Independent Contractor Determination Checklist

<u>Before</u> an individual is hired as an independent contractor, the following checklist *must* be completed to help determine whether an employer/employee relationship exists. The questions provided below will assist in determining whether the individual performing services will be classified as an employee of the college for federal, state and FICA tax purposes or as an independent contractor. Sections 1 and 2 are to be completed by the requesting department. Section 3 *must* be completed by the department <u>and</u> signed by the individual performing services. An *authorized* department representative accountable for payment of the independent contractor *must* sign this and attach it to the purchase requisition. Incomplete forms will be returned to the submitting department. Please mark each box as it applies.

1.	Current Relationship with Daemen College	YES	NO
Α.	Does this individual currently work for Daemen College as an employee?		
В.	Does Daemen College desire to hire this individual as an employee immediately following the termination of his or her services as an independent contractor?		
C.	During the 12 months prior to the date on which the services commenced, was the individual on the Daemen College payroll (regular or temporary appointment)?		
D.	Does this individual currently work as an independent contractor or consultant for Daemen College? And/or Has this individual (ever) worked as an independent contractor or consultant for Daemen College (within the past 12 months)?		
	he answer is "NO" to all questions, proceed to questions in Section 2, Classification Guidelines. he answer is "YES" to any of the 4 questions, the individual may be classified as an employee and paid through Da	aemen College	payroll.
	Classification Guidelines (Complete only one section, A, B, or C, depending on the surformed by the individual.)	ervices to	be
A.	Lecturer/Instructor	YES	NO
1	 Is the individual a "guest lecturer', e.g., an individual who lectures at only one or two class sessions? Note: If less than 2 weeks, no checklist is required. 	☐ Treat as an Ind. Cont.	□ Go to #2
2	2. Is the individual the primary instructor in a department course being offered for academic credit toward a college degree?	☐ Treat as an Employee	□ Go to #3
3	3. Is the individual responsible for the content of the lecture/presentation versus presenting materials that Have been prepared/dictated by the College?	☐ Treat as an Ind. Cont.	☐ Treat as an Employee
В.	Researcher Researchers hired to perform services for a college department are initially presumed to be employees of the college. Please complete the following questions:	YES	NO
	1. Will the individual perform research for a College faculty member or director under an arrangement whereby the college faculty member or director serves in a supervisory capacity (i.e., the individual will be working under the direction of the College faculty member or director)?	☐ Treat as an Employee	□ Go to #2
	2. Will the individual serve in an advisory or consulting capacity with a College faculty member or director in a "collaboration between equals" type arrangement?	☐ Treat as a Ind. Cont.	
C.	Individuals Not Covered Under Sections 2A or 2B	YES	NO
	1. Does the individual routinely provide the same or similar services outside of Daemen College to the general public as part of a continuing trade or business?	☐ Treat as a Ind. Cont.	
	2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise and/or provide significant supplies and equipment for the worker?	☐ Treat as ar Employee	
:	3. Will the college 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 own work schedule and/or pay the individual an hourly rate similar to what other employees are paid on campus for similar work?	☐ Treat as an Employee	☐ Treat as an Ind. Cont.
	4. Does the individual engage in entrepreneurial activities in an established business at rick for loss?	☐ Treat as an Ind. Cont.	

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SECTION C (Continued)

5. Does the individual have his/her own insurance for work-related	☐ ☐ Treat as an Go to #6 Ind. Cont.	
6. Does the individual provide similar services to other clients?		☐ ☐ Treat as an Treat as an Ind. Cont. Employee
3. General Information: In lieu of form W-9: Request for Taxpayer Identification Numb	per & Certification, please complete	the following:
(Service Provider's Name) Please Print	(Social Security Number or	Tax ID #)
(Business Name, if different from above)		Exempt Payee
(Service Provider's Mailing Address)	(City)	(State) (Zip Code)
Check appropriate box: ☐ Individual/Sole proprietor ☐ ☐ Limited liability company. Enter the tax classification (D ☐ Other		=partnership)
Specific service to be provided:		
Location where services will be provided:		
Start Date: End Date:		
Fee is based on: Fixed Fee Hourly Rate Cost per ur	nit Other Total Fee: \$	\$
4. Certification		
Under penalties of perjury, I certify that:		
1. The number shown on this form is my correct taxpayer identification	number (or I am waiting for a number	r to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from Revenue Service (IRS) that I am subject to backup withholding as a respectified me that I am no longer subject to backup withholding, and		
3. I am a U. S. citizen or other U. S. person (defined below).		
Certification instructions. You must cross out item 2 above if you ha withholding because you have failed to report all interest and dividends For mortgage interest paid, acquisition or abandonment of secured pro arrangement (IRA), and generally, payments other than interest and div provide your correct TIN.	s on your tax return. For real estate traperty, cancellation of debt, contribution	ansactions, item 2 does not apply. ns to an individual retirement
	Date:	
Signature of Individual Performing Services		
Department Representative Signature:	Date:	
Department:	Form Propaged by:	
(Please Print) (12 Digit Department Co	Pode) Form Prepared by: (Name (Name)	ne) (Extension)