

EASTERN MICHIGAN UNIVERSITY

INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

The information provided below will assist the University in determining whether the individual performing the services will be classified for federal, state and FICA tax purposes as an employee of the University or as an independent contractor. Complete Sections I, II, and VII: and only one of the category sections (III, IV, V or VI) that best fits the service situation. This checklist is necessary if you are processing a payment to an individual as an external consultant or independent contractor. If the service payment check will be written to an established company or business name, this checklist process is not necessary and you should contact the University Purchasing Department for appropriate vendor contract and payment procedures.

I. Date \_\_\_\_\_ Tax ID# \_\_\_\_\_ - \_\_\_\_\_ SS# \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

\_\_\_\_\_  
(Individual Name) Address (Street, City, State & Zip Code)

Phone # \_\_\_\_\_ Citizenship: U.S. \_\_\_ Foreign \_\_\_ ; specify visa status (F-1, J-1, H-1, etc.) \_\_\_ attach copy and explain how service is related and permissible under visa status. \_\_\_\_\_

Describe service to be provided \_\_\_\_\_

What is the total value of the contract \$ \_\_\_\_\_ for the period from \_\_\_\_\_ to \_\_\_\_\_ Org # \_\_\_\_\_

What are the payment terms? Lump Sum Upon Invoice  Other \_\_\_\_\_

**AUTHORIZING ADMINISTRATOR VERIFICATION:**

I certify that the individual, business organization, named above is eligible to be paid as an Independent Contractor/ Consultant by meeting the criteria noted in the relevant section:

\_\_\_\_\_  
Authorizing Administrator Signature/Title/Department Date

\_\_\_\_\_  
Authority Administrator Name - Please print or type Alternate Contact, if any

Campus Phone # \_\_\_\_\_

**THIS CHECKLIST WITH APPROPRIATE SIGNATURE(S) MUST ACCOMPANY THE PURCHASE REQUISITION WHEN FORWARDED TO THE PURCHASING DEPARTMENT FOR PAYMENT**

**Please note:** This checklist is based on current understandings and interpretations of IRS guidelines and its usefulness relies on the presentation of accurate information relative to the service arrangement. Liability for subsequent unfavorable audit opinions of the IRS may be assessed to the initiating department. Questions related to the use of this form and status determinations should be directed to the Compensation Programs Office at 7-2275 or the University Controller 7-0124.

- |   |                          |                          |
|---|--------------------------|--------------------------|
| <b>II. <u>Multiple Relationships with the University</u></b>  | YES                      | NO                       |
| A. Does this individual currently work for the University as a student or regular employee?   | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Is it currently expected that the University will hire this individual employee immediately following the termination of his/her services?                       | <input type="checkbox"/> | <input type="checkbox"/> |
| C. During the 12 months prior to the date on which the services commenced, was the individual employed by the University in either a regular or temporary capacity? | <input type="checkbox"/> | <input type="checkbox"/> |

**If the answer is "No" to all questions, select one of the following categories (Section III, IV, V or VI) that best fits the service situation and complete.**

**If the answer is "Yes" to any of the 3 questions, the individual should be classified as an employee and processed via Temporary Employee Requisition (if not currently an EMU employee) or Honorarium/Supplemental Pay (if currently an EMU payroll in another capacity) and this checklist form is not necessary.**

To continue, review sections III, IV, V and VI and complete only the one section that best fits your particular service payment situation depending on the services to be performed by the individual. If your situation appropriately fits under sections III, IV or VI, the Authorizing Administrator only needs to sign the verification section on page 1 and follow the processing instructions with paperwork going directly to Purchasing. If the situation falls under Section VI, then final authorization from the Director of Employment/Compensation/HRIS, is necessary prior to routing to Purchasing.

**III. Guest Lecturer or Workshop Presenter**

YES NO

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 1. Is the individual a “guest lecturer” (e.g. an individual who lectures at only a few class sessions during current calendar year) <u>and</u> will be primarily using presentation materials that are created and selected by the individual?<br>If yes; treat as an ind contractor – If no; go to # 2. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.a. Is the individual teaching a course for which students will <u>NOT</u> receive credit toward a University degree/certification, or professional association?  | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?   | <input type="checkbox"/> | <input type="checkbox"/> |
| c. In performing instructional duties, will the individual primarily use a course syllabus or materials that are created or selected by the individual?  | <input type="checkbox"/> | <input type="checkbox"/> |

**If the answer to questions 2(a), 2(b), 2(c) are all “Yes”, then treat the individual as an independent contractor. (Refer to Section VII for processing instructions).**

**If the answer to any of questions 2(a), 2(b), 2(c) is “No”, then treat as a temporary employee. (Refer to Section VII for processing instructions).**

**IV. Speaker/Presenter/Performer**

YES NO

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 1. Is the individual a speaker/presenter/performer for only one, or a few events?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does the individual provide the same or similar services to other entities or the general public as part of a trade or business? | <input type="checkbox"/> | <input type="checkbox"/> |

**If both “Yes”, then treat as an independent contractor, and refer Section VII for processing instructions.**

**If the answer to either of these is “No”, then treat as a temporary employee and refer to Section VII for processing instructions.**

**V. Researcher**

Researchers hired to perform services for a University department are primarily presumed to be employees of the University. Please indicate which of the following relationships is applicable by placing a check mark in the appropriate blank:

- |   |                          |   |
|---|--------------------------|---|
| Relationship #1: The individual will perform research for a University professor or administrator under an arrangement whereby the University professor or administrator serves in a supervisory capacity (i.e. the individual will be working under the direction of the University professor or administrator). | <input type="checkbox"/> | #1 Treat as a temporary employee (Refer to Section VII) |
| Relationship #2: The individual will serve in an advisory or consulting capacity with a University professor or administrator (i.e. the individual will be working “with” the University professor or administrator in a “collaboration between equals” providing particular expertise).                          | <input type="checkbox"/> | #2 Treat as an Ind. Contractor (Refer to Section VII)   |

**VI. Other/Miscellaneous Services**

1. What specialized expertise or skills are being provided by the individual? \_\_\_\_\_

2. Does the individual provide the same or similar services to other entities or to the general public? YES  NO

3. Where will work be performed? What facilities or equipment being used is the individual's and what is EMU's? \_\_\_\_\_

4. Please describe how the contract payment or fee arrangement is fashioned to place the contract at some financial risk (i.e, per hour tracking and payment is not generally acceptable) \_\_\_\_\_

5. What is the nature and degree of contact to be exercised by the principal in monitoring work progress, quality and/or completion? \_\_\_\_\_

**NOTE: INDIVIDUALS COVERED UNDER SECTION VI REQUIRE FURTHER REVIEW/APPROVAL OF HUMAN RESOURCES. PLEASE ANSWER QUESTIONS AND RETURN THIS ENTIRE CHECKLIST FORM TO: HUMAN RESOURCES/COMPENSATION PROGRAMS, 140 MCKENNY, FOR REVIEW.**

\_\_\_\_\_  
Reviewed by Human Resources Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Disposition

**VII. Processing Instructions**

Independent Contractor

Guest Lecturer/Workshop Presenter,  
Speaker or Performer:

Complete **Speaker/Presenter/Performer Agreement** contract form and W-9 (W-8 if non US citizen) and follow Payment Request/Processing Instructions (both provided). **OPTION:** If total cost of services rendered are \$500 or less contract and attorney review is optional.

Independent Contractor

Researcher or  
other/Misc. Services:

Complete **Personal Services Contract** and W-9 (W-8 if non US citizen) and follow Payment Request/Processing Instructions, both provided. **OPTION:** If total cost of services rendered are \$500 or less, contract and attorney review is optional.

**Note: It is not appropriate to process separate requisitions to avoid the contract dollar limit requirement.**

Temporary Employee: Process as temporary employee via a **Temporary Employee Requisition**, available at 140 McKenny Hall or on the Human Resources forms website. A completed **EMU application, I-9 Immigration Declaration** and **W-4 withholding form** must also be submitted if not already on file. Contact Patricia Henry, Human Resources - Employment and Recruiting at 7-3431 for information on the necessary paperwork.

**EASTERN MICHIGAN UNIVERSITY**  
**INDEPENDENT CONTRACTOR PAYMENT REQUEST & PROCESSING INSTRUCTIONS**

**INDEPENDENT CONTRACTOR**

Independent contractor payment status is used exclusively for individuals who provide an outside service or product in a manner which complies with FLSA and IRS guidelines. This may include such services as guest speaker, workshop presenter, performer for the University or other miscellaneous service arrangement. They are NOT EMU regular, temporary, or student employees.

Independent contractor status is determined by completing the Independent Contractor Checklist, available at 140 McKenny Hall or on the Human Resources website. Only if seeking independent contractor status does this checklist need to be completed. Complete a checklist each time independent contractor status is sought, including individuals previously determined as independent contractors. The checklist is designed for “self determination” by following the given instructions.

**NOTE: Signature of the Department Administrator is required on the checklist and contract.**

**Upon determination of independent contractor status via the Independent Contractor Checklist:**

- \_\_\_\_\_ Complete and attach appropriate contract indicated and a W-9 (if not already on file at Accounts Payable Office) along with the checklist. ( **Use W-8 if contractor is a non US citizen**)
- \_\_\_\_\_ Prepare a purchasing requisition to include business identification number or social security number of company or individual, address, and description of services.
- \_\_\_\_\_ Forward this memo, checklist, contract, W-9 (or W-8) and purchasing requisition to the University Attorney, 11 Welch Hall. (**If contractor is a non US citizen use W-8 instead of a W-9**)

**OPTION:** If total cost of services rendered are \$500 or less, contract and attorney review is optional. Send documents directly to Purchasing Department. In all cases, the Independent Contractor Checklist must be attached in order for Purchasing to process.

**Additional steps:**

**If total services are greater than \$500:**

- \_\_\_\_\_ Attorney forwards all documents to Divisional Executive for approval signature.
- \_\_\_\_\_ Divisional Executive returns signed documents to Requestor.
- \_\_\_\_\_ Requestor arranges for contract and W-9 or W-8 (if non US citizen) to be signed by vendor.
- \_\_\_\_\_ Requestor forwards contract, checklist, W-9 (or W-8) and purchasing requisition to Purchasing.
- \_\_\_\_\_ Purchasing processes to Accounts Payable for payment, returns copy of contract to requestor.
- \_\_\_\_\_ \*For PERFORMERS only: Contact Campus Life to inform them of scheduled performance/event.

INDEPENDENT CONTRACTORS ARE RESPONSIBLE FOR TRAVEL AND/OR OTHER RELATED EXPENSES INCURRED DURING THE PERFORMANCE OF THEIR SERVICE. TRAVEL AND EXPENSE VOUCHERS ARE NOT APPROPRIATE.