

Individuals who provide a service to the University must be classified as either an **Independent Contractor (IC)** or an **Employee**.

Completing the questions below will help the University to determine the worker's classification status.

NOTE: It is extremely important that the determination is made prior to the commencement of services.

#### Section I. Relationship with the University

A. Is this individual a University employee? University employees can only receive royalty payments or payments for clinical trial participation. All other payments should be processed through payroll or an exception obtained from the Treasurer's Office	Yes No
B. Is it currently expected that the University would hire this individual as an employee immediately following the termination of his or her independent contractor services?	Yes No  Treat as an Employee
C. During the 6 months prior to the date on which the independent contractor services commenced did the individual have an official University appointment (including temporary)? State statute prohibits payments to exemployees for services for up to 6 months after being employed by the University.	Yes No  Treat as an Employee
D. Will the individual be teaching a course that is a degree prerequisite for students or provide credit for a University degree?	Yes No  Treat as an Employee
E. Will they perform research under the direct supervision of a university professor or employee?	Yes V o  Treat as an Employee

If the answer was "Yes" to questions B, C, D, or E – <u>STOP</u>! The person must be compensated through payroll.

For all other answers, proceed to Section II.



Section II. Check all that apply.		
Guest speakers; guest artists and performers; professional models		
Athletic game officials; University Interscholastic League judges and assistants		
Rental services – facilities or equipment		
Financial and legal services provided by individuals who perform these services for the general public		
Medical services provided by individuals who perform these services for the general public		
Accreditation evaluation services		
Photography or graphic services		
Provision of goods/products only		
Royalties (Can be paid to University employees)		
Research Participants (Can be paid to University employees)		
Tuning/adjustment of university musical instruments		
If any services are checked - Send a vendor creation invitation through the university's vendor portal		
If nothing was checked, proceed to Section III below.		



Section III. Complete A.  $\underline{OR}$  B.  $\underline{OR}$  C. depending on the type of services to be performed and then proceed to If you are instructed to "Treat as an Employee,"  $\underline{STOP}$ ! These payments must be processed through payroll.

Call 865-974-3086 with any questions

### A. Teacher/Lecturer/Instructor

1. Has or will the individual be engaged in this		
capacity fewer than 5 days in a 12 month period?	Yes No	
	Treat as IC Go to 2	
2. Will they provide the same or similar services to		
other entities or to the general public as part		
of a trade or business?	Yes No	
	Treat as an IC Go to 3	
3. In performing instructional duties, will the	Yes No	
University have any control over the course materials that are used?	Treat as an Treat as	
materials that are asea.	IC Employee	
B. Researcher		
Researchers hired to perform services for a University department are presumed to be employees of the		
University unless they are serving in an advisory capacity.		
Will they serve in an advisory or consulting capacity with	Yes No	
a university professor or employee?	Treat as an IC Treat as an	
	Employee	



#### C. Individuals Not Covered Under Sections A. or B.

Do they provide the same or similar services to     other entities or to the general public as part     of a trade or business?	Yes No  Treat as an IC Go to 2
2. Will they provide their own tools/supplies/materials to perform the required work?	Yes No  Treat as an IC Treat as an Employee
3. Will they rely on their expertise rather than receive specific instructions from the department regarding performance of the required work?	Yes No  Treat as an IC Treat as an Employee
4. Can they set the number of hours and/or days of the week that they work as opposed to the University setting their work schedule?	Yes No  Treat as an IC Treat as an Employee

