

## Employee/Independent Contractor Checklist

**Part A Service Provider Information - Fill in all applicable information**

EIN     TIN     SSN  
 check one box

EIN Employer Identification Number  
 TIN Taxpayer Identification Number  
 SSN Social Security Number

Company name or DBA:

Tax Identification Number:

Individual Name:

Social Security Number:

U.S. Citizen or Permanent Resident?

Yes

No ([Requires Foreign National Information Form](#))

Former Employee (Individuals)	Yes		No	
<b>1</b> Will the individual be performing services in substantially similar capacity or under the similar direction and control as when they were an employee? (same department/same supervisor)	<input type="checkbox"/>	Stop and pay as an employee	<input type="checkbox"/>	Continue to question 2
<b>2</b> Is this an honorarium for a speech/presentation in accordance with the Accounts Payable Procedure?	<input type="checkbox"/>	Complete IRS form W-9 and skip to Part C Certification Section	<input type="checkbox"/>	Continue to Part B

This form is designed to assist the University in determining whether an individual is considered an independent contractor or employee.

The "individual" is required to complete this form and return it to the department prior to the department engaging in business with the "individual." The department should send the completed form to Human Resources by e-mail at [askhr@wfu.edu](mailto:askhr@wfu.edu) or through interoffice mail. Human Resources will make a determination of status between employee or independent contractor. Once a decision has been made Human Resources will notify the department. If the "individual" does not agree with the determination, please follow the instructions for disputes in the Accounts Payable Disbursement Procedure located on Financial and Accounting Services website.

The questions below are categorized according to IRS guidelines and will assist in determining the payment method. If the individual is determined to be an independent contractor, an invoice should be sent to Accounts Payable for processing. If the individual is determined to be an employee, a [Candidate Requisition Form](#) should be completed and forwarded to Human Resources. The payment information will be forwarded to Payroll for processing.

For *Departments*, if there is a proposed contract, please attach a copy of the contract to this form prior to sending to Human Resources. Information contained within a contract may assist in the determination of status. If the relationship or information contained in this form changes, you must have the "individual" complete a new form with the updated information. In addition a completed W-9 Form (US citizens or resident aliens) or W-8BEN (foreign nationals) should be completed and attached to this form.

**Part B Control Analysis**

Choose one answer for each question - either Yes or No

Behavioral Control Factors	Yes	Independent Contractor Status	No	Employee Status
1 Does the individual hire own employees?	<input type="checkbox"/>	Can be performed by individual's subcontractor or employees.	<input type="checkbox"/>	Must be performed by individual.
2 Does the individual set own hours of work?	<input type="checkbox"/>	Responsible for own schedule.	<input type="checkbox"/>	WFU sets the hours.
3 Does the individual perform services off-site	<input type="checkbox"/>	Performs services at individual's place of business.	<input type="checkbox"/>	Performs services at WFU.
4 Can the individual determine whether oral or written interim reports are required?	<input type="checkbox"/>	May choose to provide interim reports.	<input type="checkbox"/>	WFU requires oral or written interim reports are required.

Financial Control Factors	Yes	Independent Contractor Status	No	Employee Status
5 Will the individual submit an invoice for commission or project?	<input type="checkbox"/>	WFU will pay invoices for this project	<input type="checkbox"/>	WFU pays on an hourly, weekly, or monthly basis.
6 Will individual pay for own business and travel expense?	<input type="checkbox"/>	Responsible for all business expenses.	<input type="checkbox"/>	WFU pays for business and travel expenses.
7 Does individual furnish own Tools and Materials?	<input type="checkbox"/>	Individual furnishes tools, equipment materials and supplies.	<input type="checkbox"/>	WFU furnishes tools, equipment, materials and supplies.
8 Does the individual have an investment in own business?	<input type="checkbox"/>	Individual invests in facilities used to perform services, such as office space or equipment	<input type="checkbox"/>	WFU provides facilities.
9 Will the individual recognize profit or loss based on good or bad management decisions?	<input type="checkbox"/>	Individual bears risk of economic gain or loss as a result of the individual's services.	<input type="checkbox"/>	WFU compensates regardless of performance or outcome.

Relationship Factors	Yes	Independent Contractor Status	No	Employee Status
10 Is the individual engaged for a specific project?	<input type="checkbox"/>	A continuing relationship is not anticipated. Projects will be awarded only when the need arises, and will be based on bids and specifications.	<input type="checkbox"/>	WFU anticipates a continuing relationship.
11 Does the individual work for other clients?	<input type="checkbox"/>	Can perform services for multiple, unrelated clients at the same time.	<input type="checkbox"/>	Works for only one client at a time.
12 Does the individual advertise services?	<input type="checkbox"/>	Advertises business in publications, yellow pages, website, etc.	<input type="checkbox"/>	No advertising of services or business.
13 Will the individual maintain independent activities?	<input type="checkbox"/>	Maintains own infrastructure such as office space, email and server.	<input type="checkbox"/>	WFU will integrate individual into daily operations with access to WFU email, software, or required attendance at meetings.
14 Could the individual risk legal action if contract terms are not met?	<input type="checkbox"/>	Individual must comply with contract terms or otherwise face legal repercussions.	<input type="checkbox"/>	Right to immediate termination/resignation.
15 Does the individual have professional liability insurance?	<input type="checkbox"/>	Does have liability insurance (supply information below)	<input type="checkbox"/>	Does not have liability insurance
16 Which statement best describes the service provided to WFU?	<input type="checkbox"/>	Lecturing (one time), consulting or advisory services.	<input type="checkbox"/>	Teaching, Lecturing or Consulting on a continuous basis.
17 Are the services integral to the functioning of WFU?	<input type="checkbox"/>	Services are ancillary and uninvolved with the WFU educational mission.	<input type="checkbox"/>	Services provided are a key aspect of the WFU business process.

Please provide a description of services:

Indicate the time period during which services will be rendered:

How did the individual obtain the job?  Application  Bid  Employment Agency  Other (specify)

Do you carry worker's compensation insurance?  Yes  No

Describe how you solicit new customers:

**Liability Insurance Information**

Carrier:

Policy Number:

Limits of Insurance:

Expiration:

**Part C Conclusion and Certification**

Under penalties of perjury, I certify that the above information is complete and accurate. If Wake Forest engages me as an independent contractor, I am responsible for taxes, insurance coverage, and business expenses, and that I am not eligible for any employer-provided benefits.

**Signature of Individual Performing Service:** \_\_\_\_\_ Date:

Name:

Phone:  Email:

I certify that I have first hand knowledge of the relationship in order to prepare or review the above checklist with complete and thoughtful accuracy.

I have reviewed the above responses and acknowledge that as a person with authority over the indicated cost object, I understand that should the Internal Revenue Service ("IRS") disagree with the classification Wake Forest University may hold my department financially responsible for any additional compensation (due to gross up, including fringe rate), taxes, interest, or penalties that the IRS or other regulatory bodies might access.

**Signature of Department Representative:** \_\_\_\_\_ Date:

Name:  Title:  Department:

Phone:  Email:

<b>Human Resources and Financial Services Approval</b>	<b>HR</b>	<b>AP</b>	<b>PR</b>	<b>TX</b>
<b>Independent Contractor Status</b>	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
<b>Employee Status</b>	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____