Southwestern Oklahoma State University

EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

NAME: _____ **SSN:** _____

The information provided below will assist the University in determining whether the individual performing the services will be classified as an independent contractor or as an employee of the University. These questions are intended as a guide in making this classification. Further evaluation may be requested based on specific individual circumstances.

1. **Relationship with the University**

   A. Does this individual currently work for the University or any other state agency as an employee?
   ☐ Yes ☐ No

   B. Has an offer of employment been extended to this individual?
   ☐ Yes ☐ No

   If the answer is "No" to both questions, proceed to Section 2.

   If the answer is "Yes" to any of the questions, the individual should be classified as an employee and paid via payroll.

2. **Classification Guidelines (Complete only sections A, B or C, depending on the services performed by the individual)**

   A. Teacher/Lecture/Instructor

   1. Is the individual an invited guest lecturer (lectures in seminar, colloquium, class, etc?)
      ☐ Yes ☐ No

   2. Has the individual been at the institution in this capacity fewer then 4 times in the past 12 months?
      ☐ Yes ☐ No

   If the answer to questions 1 and 2 are "Yes", treat the individual as an independent contractor.

   If the answer to either question is "No", proceed to question 3.

   3. Is the individual teaching in a course for which the students will receive credit toward a University degree or is the lead instructor or co-instructor?
      ☐ Yes ☐ No

   If the answer to question 3 is "Yes", treat the individual as an employee.

   If the answer is "No", proceed.

4. Has the individual provided the same or similar services as an ongoing business to other unrelated entities in the last 12 months?
   ☐ Yes ☐ No

5. Does the university have any control over course materials that are used by the individual?
   ☐ Yes ☐ No

If the answer to question 4 is "Yes", AND the answer to question 5 is "No", treat the individual as an independent contractor.

Otherwise, treat the individual as an employee.

B. Researcher

1. Will the individual perform research under the supervision of a University professor or employee?
   ☐ Yes ☐ No

2. Will the individual serve in an advisory or consulting capacity with a University professor or employee?
   ☐ Yes ☐ No

If the answer to question 1 is "Yes", treat the individual as an employee.

If the answer to question 2 is "Yes", treat the individual as an independent contractor.

C. Individuals Not Covered Under 1 or 2.

1. Has the individual provided the same or similar services to other unrelated entities or to the general public as a trade or business during the last 12 months?
   ☐ Yes ☐ No

2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise?
   ☐ Yes ☐ No

3. Can the University 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 his/her own work schedule?
   ☐ Yes ☐ No

If the answer to question 2 or 3 is "Yes", treat the individual as an employee.

Check here for payment method, Forms required for payment processing

Employee: PAYMENT REQUEST FORM (available in Human Resources Office) (all employees are required to complete addition forms in the Human Resources Office)

Independent Contractor: PERSONAL SERVICE or PROFESSIONAL SERVICES CONTRACT (available in Business Affairs Office, Room 111)

COMPLETED BY _____

BUSINESS AFFAIRS REVIEW _____