

Daemen College

Employee/Independent Contractor Determination Checklist

Before 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 **and** 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
A. Does this individual currently work for Daemen College as an employee?	<input type="checkbox"/>	<input type="checkbox"/>
B. Does Daemen College desire to hire this individual as an employee immediately following the termination of his or her services as an independent contractor?	<input type="checkbox"/>	<input type="checkbox"/>
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)?	<input type="checkbox"/>	<input type="checkbox"/>
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)?	<input type="checkbox"/>	<input type="checkbox"/>

*If the answer is "NO" to all questions, proceed to questions in Section 2, Classification Guidelines.
If the answer is "YES" to any of the 4 questions, the individual may be classified as an employee and paid through Daemen College payroll.*

2. Classification Guidelines (Complete only one section, A, B, or C, depending on the services to be performed by the individual.)

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.	<input type="checkbox"/>	<input type="checkbox"/>
	Treat as an Ind. Cont.	Go to #2
2. Is the individual the primary instructor in a department course being offered for academic credit toward a college degree?	<input type="checkbox"/>	<input type="checkbox"/>
	Treat as an Employee	Go to #3
3. Is the individual responsible for the content of the lecture/presentation versus presenting materials that Have been prepared/dictated by the College?	<input type="checkbox"/>	<input type="checkbox"/>
	Treat as an Ind. Cont.	Treat as an Employee

B. Researcher	YES	NO
Researchers hired to perform services for a college department are initially presumed to be employees of the college. Please complete the following questions:		
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)?	<input type="checkbox"/>	<input type="checkbox"/>
	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?	<input type="checkbox"/>	<input type="checkbox"/>
	Treat as an Ind. Cont.	See #1

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?	<input type="checkbox"/>	<input type="checkbox"/>
	Treat as an Ind. Cont.	Go to #2
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?	<input type="checkbox"/>	<input type="checkbox"/>
	Treat as an Employee	Go to #3
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?	<input type="checkbox"/>	<input type="checkbox"/>
	Treat as an Employee	Treat as an Ind. Cont.
4. Does the individual engage in entrepreneurial activities in an established business at risk for loss?	<input type="checkbox"/>	<input type="checkbox"/>
	Treat as an Ind. Cont.	Treat as an Employee

