

University of North Carolina at Pembroke - Employee/Independent Contractor Checklist

The Internal Revenue Service requires the University to classify each worker as an employee or an independent contractor (IC) for purposes of income tax, Social Security, and Medicare withholding. Use the instruction to decide whether to check the IC (Independent Contractor) indicator box. No single factor determines an individual's status as an independent contractor. The Personal Services Contract and Independent Contractor Checklist must be completed, agreement attached (if applicable), IC totaled, and sent to the Director of Purchasing for approval **two (2) weeks** prior to the event start date. Incomplete forms will be returned to the appropriate department. Note: Subject to be reviewed by Payroll, Human Services, and/or General Counsel, as needed.

I. General Information

Individual's name _____
 Banner ID: _____
 Department _____

Residency Status (Note: This is a Required Field)

	Yes	No
U.S. Citizen		
Lawful Permanent Resident		
Nonresident Alien		

II. Relationship with the University

	Yes	No	IC	
1. Has the individual worked as an employee of UNC Pembroke at any time during the last 12 months?				If yes, consult with legal as to status
2. Will the university expect to hire the individual as an employee immediately following termination of independent contractor status?				If yes, consult with legal as to status
3. At any time during the 12 months prior to the individual's independent contractor services, did the individual have an official university appointment or position and provide the same or similar services?				If yes, consult with legal as to status
4. Does/did the university pay others who perform essentially the same or similar services as employees?				If yes, consult with legal as to status

III. Behavior Control

A. Degree of Instruction

	Yes	No	IC	
1. Will a current university employee instruct the individual on how to do the work, rather than rely on the individual's expertise?				If no, check IC
2. Will the university supply the individual with the necessary tools, materials, and equipment to perform the work?				If no, check IC
3. Will the university provide personnel to help perform the work?				If no, check IC
4. Will the university provide the facility to the individual to perform the work?				If no, check IC

B. Training

	Yes	No	IC	
1. Will the university provide training (periodic or on-going) to the individual on the procedures to follow to perform the work?				If no, check IC
2. Will the individual be required to follow the schedule set by the university?				If no, check IC

IV. Financial Control

	Yes	No	IC	
1. Will the university reimburse the individual for out-of-pocket expenses?				If no, check IC
2. Will the individual receive a payment at regular payroll-like intervals?				If no, check IC
3. Is the payment to the individual based on an hourly, daily or weekly basis?				If No, check IC
4. Will the individual receive a flat fee or payment on a periodic basis?				If No, check IC
5. Will the individual realize a profit (or loss) from the work?				If No, check IC
6. Does the university have the right to withhold payment if it determines the work is unsatisfactory?				If No, check IC
7. Can the university or the worker terminate at any point without incurring liability?				If Yes, check IC

Employee-Independent Contractor Checklist (continued)

	Yes	No	IC	Instructions
V. Relationship between the Parties				
1. Is there a written agreement between the individual and the university describing the scope of the project and identifying the individual as an independent contractor?				If Yes, check IC
2. Does the individual receive vacation or sick leave or other similar benefits?				If No, check IC
3. Is the duration of the position more than six months?				If No, check IC
4. <i>Is the work performed by the individual part of the regular business of the university?</i>				If No, check IC

VI. Specific Classifications	Yes	No	IC	
1. Is the individual a guest lecturer who will conduct only a few sessions of a class and is not otherwise working at the university in a different capacity?				If Yes, check IC
2. Will the individual affect the grade or certification the student receives?				If No, Check IC
3. Will the individual set the curriculum and select the class materials?				If Yes, check IC
4. Is the course offered by the university for credit?				If No, check IC
5. Is the course a degree prerequisite?				If No, check IC
6. Does the individual teach or present similar courses at other colleges, universities, or educational institutions or to the general public as part of a trade or business?				If Yes, check IC

B. Researcher	Yes	No	IC	
1. Will the individual perform research for the university under a grant or other funding?				If No, check IC
2. Will the individual perform research for a university professor or employee who determines how the work is performed and the work schedule?				In No, check IC
3. Will the individual collaborate with a university professor or employee or serve as an advisor or consultant?				If Yes, check IC

REQUIRED -Total Checks in IC Indicator Column

Dept. Contact Name completing form _____ Date _____

Signature _____

Contact Phone _____

Determination:

Hire as employee Hire as Independent Contractor

Director of Purchasing Approval _____ Date _____

Signature _____

Contact phone _____

Note: Attach to Personal Services Contract for Approved Independent Contractor or return forms to department if disapproved.

Revised 11-2018