

# RADFORD UNIVERSITY

## Office of Policy & Tax Compliance

### Independent Contractor Employee Status Determination Form

This form is to determine the status of a non-employee individual providing services for the University for federal tax classification purposes. If the individual is a current employee or student providing services in addition to current job duties, **STOP**, complete Personnel Action form PR40 and submit for approval for payment through payroll.

#### This form is intended to be routed in the following order:

- Department requesting services to complete and sign based on knowledge of the contract and questions to the individual.
- Individual seeking status determination to review and sign.
- Tax Compliance Officer to review document and determine status.

#### Section 1 - Overview

##### Individual Information

NAME:	Last	First	MI
SSN or EIN:	Banner ID (If available):	Phone Number	E-mail
P.O. Box And/Or Street Address:	City	State	Zip code

##### Department (User of Service)

DEPARTMENT:	
CONTACT PERSON:	PHONE#:

##### Description of Service

WORK TO BE PERFORMED:		
DATE(S) OF SERVICE:	AMOUNT OF PAYMENT:	FOAP:

#### Section 2 - Factor Checklist

Please read the instructions below and then complete checklist on the next page.

##### INSTRUCTIONS:

The general rule is that an individual is an independent contractor if the department for whom the services are performed **has the right to control or direct only the result of the work** and **not the means and methods of accomplishing the result**. Facts that provide evidence of the degree of control and independence fall into three categories: behavioral control, financial control and the type of relationship of the parties. Further considerations are made on a non-employee's relationship with Virginia state institutions and additional documentation may be needed. The checklist below can help determine whether a non-employee should be treated as an Independent Contractor or Employee and if they can provide services per state and University policies. After answering the questions below, send the completed form to the Tax Compliance Officer via [SendSecure](#) for review and determination of the individual's status for tax purposes.

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#### Section 2 (continued)

#### Relationship with State Institutions

1. Does RU pay, as employees, others who perform essentially the same duties that are performed by this individual?	Others who perform the same duties are paid by RU as employees	Others who perform the same duties are not paid by RU as employees
2. Has the individual previously been paid at RU, <u>as an employee</u> , to perform essentially the same tasks?	Yes, individual was previously paid as an employee by RU. Separation date: _____	No, individual was not previously paid <u>as an employee</u> by RU.
3. Is the individual a member of the immediate family (defined as spouse or dependent member of the same household) of a current employee of RU?	Immediate family member is a current employee of RU.	Immediate family member is not a current employee of RU.
4. Is the individual a current employee of another state agency?	Individual is currently an employee of another state agency.	Individual is not currently an employee of another state agency.

#### Behavioral Control (Check all that apply)

1. Who is responsible for providing instruction about when, where, and how the work is to be done?	Department determines work schedules, locations, and tasks	Determines his/her own work schedules, locations, and tasks
2. How is training provided?	Trained by department	Responsible for his/her own training
3. Who is required to perform the service(s)?	Must be performed personally	Can be performed by his/her employees or subcontractors
4. Who establishes the hours of work?	Department sets the work hours/schedule	Responsible for his/her own work hours/schedule
5. Are service(s) required full-time over the duration of the contract?	Department requires full-time commitment	Can work for others over the period of the contract
6. Where will the work be performed?	Performed on RU's premises	Performed at the individual's place of business
7. Will progress reports be required on a regular basis?	Department requires reports	Reports are not required unless stipulated in the contract

#### Financial Control (Check all that apply)

8. Will pay be based on an hourly, weekly, or monthly rate?	Paid on an hourly, weekly or monthly basis	Paid per project (includes flat fee)
9. Will the worker's business and/or traveling expenses be reimbursed?	Reimbursed for business and traveling expenses	Responsible for all expenses and can maximize profit by managing costs
10. Will equipment, materials, tools and/or supplies be furnished?	Department furnishes equipment, materials, tools, and/or supplies	Individual furnishes own equipment, materials, tools, and/or supplies
11. Where is the service provider's primary business workplace?	Works on RU premises or at home	Rents office space at fair market value from an unrelated party and/or has employees as a workforce for his/her projects; has significant investment in a business location

#### Relationship (Check all that apply)

12. Does the service provider work for one firm at a time?	Works for only one firm at a time	Performs services for multiple unrelated customers at the same time
13. How does the service provider make his/her service(s) known to the public?	Makes his/her services known primarily by word of mouth	Advertises his/her business in publications, yellow pages, internet, etc.
14. Does RU have the right to discharge the worker? <i>(termination clause in a contract does not in its existence create the right of discharge)</i>	RU has the right to discharge the worker	Cannot be fired if he/she produces a result based on the specifications of the contract (example: termination clause)
15. Does the individual have the right to end his/her relationship with RU at any time without incurring liability?	The individual can terminate relationship with RU at anytime	The service provider incurs liability for non-delivery if he or she terminates the relationship
16. Does the department anticipate a continuing relationship?	A continuing relationship is anticipated	A continuing relationship is not anticipated; projects will be awarded only when the need arises and will be based on bids and procurement process.
17. Will the <b>worker's</b> service(s) be integrated into the departments daily operations by providing email, an office, and requiring attendance at meetings?	Integrated into departmental operations	Independent of departmental operations

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### Section 3 - Acknowledgement

#### Department Approver

I understand that the proper status of an individual providing services to the University is dependent on the manner in which services are provided, and the nature of the relationship an individual has to the University. This form remains relevant as long as the nature of the services being provided by the individual and their relationship to the University doesn't change. If the nature of the services provided or the individual's relationship to the University changes the status of the individual will need to be re-determined. I agree to notify the Tax Compliance Officer of any service or University relationship changes.

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Department Approver Signature

Printed Name/Title

Date

#### Individual

I, the undersigned individual providing services to Radford University, have reviewed the completed checklist questions and agree to their accuracy. I further understand that I may receive a Form 1099 NEC if cumulative payments are \$600 or more in a calendar year and that I may be responsible for the payment of federal, state, and social security taxes.

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Signature of Individual

Printed name/Phone Number

Date

### Tax Compliance Office Use Only:

*Status determined by the Tax Compliance Office:*

Independent Contractor

Employee

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Reviewed By

Title

Date