Employee vs. Individual Independent Contractor Form

Responses to the following questions will assist in determining whether the individual performing the work for Colorado State University should be classified as an employee or an independent contractor. Payments to employees are subject to tax withholding, and independent contractors are subject to IRS reporting on Form 1099 and to Self-Employment tax.

Preparer Name: ____________________________________ Preparer Phone #_____________________
Payee Name: ______________________________________    PERA Retiree?  ○ Yes  ○ No

**SECTION 1 - Current Relationship with Colorado State University:**

| Has the payee worked as an employee for CSU in the last 6 Months? | ○ Yes | ○ No | Yes – Go to next question  
No – Go to Section 2 |
| --- | --- | --- | --- |
| Does the payee have an FEIN Tax Payer Identification Number with which they will be paid for work? | ○ Yes | ○ No | Yes – Pay as Vendor  
No – Go to Section 2 |

**SECTION 2 - Guidelines:**

-Complete EITHER Part I, II, or III depending on services performed by payee.

**Part I. Teacher/Instructor/Lecturer**

Is the individual a guest lecturer? (e.g., instructs one or two classes per semester)  ○ Yes  ○ No  
Yes - Pay as Vendor  
No - Go to next question
Is the individual the primary instructor for a course? (e.g., for college credit or continuing education)  ○ Yes  ○ No  
Yes – Hire as employee (work with your HR liaison)  
No - Pay as Vendor

**Part II. Researcher** (please check if either of the following are applicable)

Will the individual perform research for a Principal Investigator (PI)? (i.e., work under the professor’s direction)  ○ Yes  ○ No  
Yes – Hire as employee (work with your HR liaison)  
No - Go to next question
Will the individual provide professional consulting services to a PI? (i.e., collaborative effort)  ○ Yes  ○ No  
Yes – Pay as Vendor  
No – Upon review AP will contact requesting department

**Part III. All Others (AP shall determine status and contact the requesting department)**

Does the payee have an established business, and the work is significantly different than what a CSU employee would perform? Provide an attachment describing the work to be performed.  ○ Yes  ○ No
Will the method, hours, equipment, and risk of profit or loss associated with completing the project/service be under the payee's control?  ○ Yes  ○ No
Does the payee routinely provide the same or similar services to the general public?  ○ Yes  ○ No
Will the payee have a written contract to complete a specific task?  ○ Yes  ○ No
Will the payee provide services under a registered or licensed business name?  ○ Yes  ○ No
Will CSU provide instruction rather than rely on payee expertise?  ○ Yes  ○ No

I certify the above responses are correct to the best of my knowledge.

VP, Dean, PI, or Department Head Signature ____________________________________ Accounts Payable Signature ____________________________

Human Resources Signature (if applicable) ____________________________

Updated 11/09/15