

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.

Payee Name: _____ PERA Retiree? Yes No

Preparer Name: _____ Preparer Phone # _____

SECTION 1 - Current Relationship with Colorado State University:		
Has the payee worked as an employee for CSU in the last 6 Months?	<input type="radio"/> Yes <input type="radio"/> 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? FEIN _____	<input type="radio"/> Yes <input type="radio"/> 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)	<input type="radio"/> Yes <input type="radio"/> 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)	<input type="radio"/> Yes <input type="radio"/> 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)	<input type="radio"/> Yes <input type="radio"/> 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)	<input type="radio"/> Yes <input type="radio"/> 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.	<input type="radio"/> Yes <input type="radio"/> No	
Will the method, hours, equipment, and risk of profit or loss associated with completing the project/service be under the payee's control?	<input type="radio"/> Yes <input type="radio"/> No	
Does the payee routinely provide the same or similar services to the general public?	<input type="radio"/> Yes <input type="radio"/> No	
Will the payee have a written contract to complete a specific task?	<input type="radio"/> Yes <input type="radio"/> No	
Will the payee provide services under a registered or licensed business name?	<input type="radio"/> Yes <input type="radio"/> No	
Will CSU provide instruction rather than rely on payee expertise?	<input type="radio"/> Yes <input type="radio"/> 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)

Office Use Only
W9 Provided
Status:
Independent Contractor
Employee