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

| Question                                                                 | Yes | No
|--------------------------------------------------------------------------|-----|-----
| Has the payee worked as an employee for CSU in the last 6 months?        |     |     
| Does the payee have an FEIN Tax Payer Identification Number with which they will be paid for work? FEIN ______________ |     |     

Please answer the two questions below and then proceed to Section 2

SECTION 2 - Guidelines:

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

Part I. Teacher/Instruction/Lecturer

- Is the individual a guest lecturer? (e.g., instructs one or two classes per semester) ○ Yes ○ No
- Is the individual the primary instructor for a course? (e.g., for college credit or continuing education) ○ Yes ○ No

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
- Will the individual provide professional consulting services to a PI? (i.e., collaborative effort) ○ Yes ○ No

Part III. All Others (Accounts Payable 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 __________________________

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W9 Provided
Status: Independent Contractor Employee

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