

**UNIVERSITY OF MISSOURI
EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST**

Individuals hired to perform services for the University of Missouri are presumed to be employees of the University. The information provided below will assist the University in determining whether the individual performing the services will be classified for federal, state and FICA tax purposes as an employee or as an independent contractor. The checklist should be completed by the person knowledgeable about the services to be rendered and responsible for the hiring of the individual. Complete Sections I, II and III (if necessary) and attach to a description of services to be provided if the checklist indicates that an individual **may be** treated as an independent contractor. Otherwise, follow the procedures for hiring a new employee.

I. General Information

<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> (Individual's Name)	<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> (Social Security No. or Individual Taxpayer ID)	Funding: <input type="checkbox"/> Non Grant	<input type="checkbox"/> Sponsored Project/Grant
Department <hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/>	Residency Status for immigration purposes (check one):	<input type="checkbox"/> U.S. Citizen	<input type="checkbox"/> Lawful Permanent Resident
Form Preparer <hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/>		<input type="checkbox"/> Non-resident Alien	
(Signature)	(Date)	(Phone No.)	

II. Multiple Relationships with the University

YES NO

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|--|-------|-------|
| A. Does this individual currently perform similar work for the University as an employee? | _____ | _____ |
| B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of his or her independent contractor services? | _____ | _____ |
| C. During the 12 months prior to the date on which the independent contractor services commenced, did the individual have an official University appointment (including temporary) and provide the same or similar services? | _____ | _____ |
| D. Does the University pay as employees others who perform essentially the same duties that are to be performed by this individual? | _____ | _____ |
| E. Does the individual only provide services to the University of Missouri and not offer their services to the general public as part of a trade or business? | _____ | _____ |

If the answer is "No" to all questions, proceed to the questions in Section III.

If the answer is "Yes" to any of the five questions, the individual should be classified as an employee and paid via the normal appointment process.

III. Classification Guidelines (Complete only one of A., B. or C. depending on the type of services performed by the individual.)

A. Teacher/Lecturer/Instructor

YES NO

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|--|---------------------------|----------------------|
| 1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions and has no influence in assigning a grade or certifying the completion of a course)? | _____ | _____ |
| | May be an ind. contractor | Go to 2. |
| 2. a. Is the individual teaching a course that is neither a degree prerequisite for students nor provides credit for a University degree? | _____ | _____ |
| b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? | _____ | _____ |
| <i>If the answer to both questions 2.a. and 2.b. is "Yes," then treat the individual as an independent contractor.</i> | | |
| <i>If the answer to either question 2.a. or 2.b. is "No," then go to question #3.</i> | | |
| 3. In performing instructional duties, will the individual primarily use course materials or textbooks that are created, selected or provided by the individual or will the individual determine course content or instructional sequence? | _____ | _____ |
| | May be an ind. contractor | Treat as an employee |

B. Researcher

Researchers hired to perform services for a University department are presumed to be employees of the University. If, however, the researcher is hired to perform research for a particular University professor or employee, please indicate which of the following relationships is applicable by placing a check mark in the appropriate blank:

- | | | |
|--|---------------------------|---------------------------|
| <u>Relationship #1</u> – The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee determines how the work will be performed. | _____ | _____ |
| | Treat as an employee | May be an ind. contractor |
| <u>Relationship #2</u> – The individual will serve in an advisory or consulting capacity with a University professor or employee (i.e., the individual will be working "with" the University professor or employee in collaboration between equals" type arrangement). | _____ | _____ |
| | May be an ind. contractor | Treat as an employee |

C. Individuals Not Covered Under Sections A. or B.

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|--|---------------------------|---------------------------|
| 1. Does the individual provide the same or similar services to other entities or to the general public part of a trade or business? | _____ | _____ |
| | May be an ind. contractor | Go to 2. |
| 2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? | _____ | _____ |
| | Treat as an employee | Go to 3. |
| 3. Will the University set the number of hours and/or days of the week that the individual is required to work as opposed to allowing the individual to set own work schedule? | _____ | _____ |
| | Treat as an employee | May be an ind. contractor |