



Checklist for Determining Independent Contractor or Employee

This form is required to be completed by the Emory University official responsible for hiring the individual PRIOR to engaging the individual to perform services.

The Internal Revenue Service requires Emory University to classify each worker as an employee or an Independent Contractor (IC) for purposes of income tax, Social Security, and Medicare withholding. Prior to hiring an independent contractor, the hiring individual is required to complete this Checklist for the determination of the individual's classification.

Send completed Form and Job Description duties to indcont@emory.edu

I. General Information		
Individual's Name		
Current Business Address		
Department Name and Number Submitting Form:		
Residency Status	Yes	No
U.S. Citizen		
Lawful Permanent Resident		
Nonresident Alien		
II. Relationship with the University		
1. Is the individual a current employee or has the individual worked as an employee of the university at any time during the last 12 months?		
2. Does the university expect to hire the individual as an employee immediately following termination of independent contractor status?		
3. At any time during the last 12 months did the Individual have an official Emory appointment or position and provide the same or similar services?		
4. Does/did Emory pay employees to perform essentially the same or similar services?		
III. Behavior Control	Yes	No
A. Degree of Instruction		
1. Will a current university employee instruct the Individual on how to do the work, rather than rely on the individual's expertise?		
2. Will Emory supply the Individual with the necessary tools, materials, and equipment to perform the work including, e.g., a computer, Emory email address?		
3. Will Emory provide the individual with personnel to help perform the work?		
4. Will Emory provide the individual a physical location or office for the individual to perform the work?		

B. Training	Yes	No
1. Will Emory provide training (periodic or on-going) to the individual on the procedures to follow to perform the work?		
2. Will the individual be required to follow the schedule set by Emory?		
IV. Financial Control	Yes	No
1. Will Emory reimburse the individual for out-of-pocket expenses?		
2. Will the individual receive a payment at regular payroll-like intervals?		
3. Is the payment to the individual based on an hourly, daily, or weekly basis?		
4. Will the Individual receive a flat fee?		
5. Does Emory have the right to withhold payment If it determines the work is unsatisfactory?		
6. Can Emory terminate at any point without incurring liability?		
V. Relationship between the Parties	Yes	No
1. Is the duration of the position more than six months?		
2. Is the work performed by the individual part of the regular business of the university?		
VI. Specific Classifications	Yes	No
A. Instructor/Lecturer		
1. Is the individual a guest lecturer who will conduct only a few sessions of a class and is not working at the university?		
2. Will the Individual affect the grade or certification the student receives?		
3. Will the individual set the curriculum and select the class materials?		
4. Is the course offered by the university for credit?		
5. Is the course a degree prerequisite?		
6. Does the Individual teach or present similar courses at other colleges, universities, or educational institutions or to the general public as part of a trade or business?		
B. Researcher		
1. Will the individual perform research for the university under a grant or other funding?		
2. Will the individual perform research for a university professor or employee who determines how the work is performed and the work schedule?		
3. Will the Individual collaborate with a university professor or employee or serve as an advisor or consultant?		
I certify that the information provided with this Checklist is complete and accurate.		
Person Hiring the Individual and to whom the individual will report:		Date
Title: _____		
Signature: _____		
Phone No.:	E-Mail:	
Payment Services and Tax Compliance Use Only		
Determination:	Hire as employee	Hire as Independent Contractor
Name of Approving Official :		Date
Signature: _____		