

UNIVERSITY OF MISSOURI-COLUMBIA

INDEPENDENT CONTRACTOR CLASSIFICATION DOCUMENTATION

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 independent contractor. The checklist should be completed by a University representative knowledgeable about the services to be rendered and responsible for hiring or retaining the individual. Complete Sections I, II and III (if necessary). If the individual performing services is classified as independent contractor, a copy of this completed checklist should be attached to the payment voucher(s). In addition, please see MU Business Policy & Procedure Manual Section 1:060 for additional requirements regarding contracts for services. If the individual is to be paid as an employee, follow the procedures for the hiring of a new employee.

<p>I. Name of Individual Providing Services: _____                  (First) (Last)</p> <p>Department: _____</p> <p>Form Preparer: _____                  (First) (Last)</p> <p><b>Residency status for tax purposes (check one):</b> U.S. Citizen <input type="checkbox"/> Resident Alien <input type="checkbox"/> Non-resident Alien <input type="checkbox"/></p>	<p>Services Funded From: _____                  (MoCode)</p> <p>_____ (Date) _____ (Phone No.)</p>
<p>II. Multiple Relationships with the University <span style="float: right;">YES NO</span></p> <p>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?</p> <p><i>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.</i></p>	
<p>III. Classification Guidelines (Complete only one of III.A., III.B., or III.C. depending on the services performed by the individual.)</p> <p>A. Teacher/Lecturer/Instructor <span style="float: right;">YES NO</span></p> <p>1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)?                  2. Is the individual teaching a course for which students will NOT receive credit toward a University degree?</p> <p><i>If the answer to both questions A.1. and A.2. is "YES," then treat the individual as an independent contractor.                  If the answer to either of questions A.1 and A.2. is "NO," then go to question A.3.</i></p> <p>3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual? <span style="float: right;">Treat as an ind. contractor Treat as an employee</span></p>	
<p>B. Researcher</p> <p>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:</p> <p>Relationship #1 - The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee serves in a supervisory capacity (i.e., the individual will be working under the professor or employee). <span style="float: right;"># 1 Treat as an employee</span></p> <p>Relationship #2 - 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 a "collaboration between equals" type arrangement). <span style="float: right;"># 2 Treat as an independent contractor</span></p>	
<p>C. Individuals Not Covered Under Sections III.A. or III.B. <span style="float: right;">YES NO</span></p> <p>1. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? <span style="float: right;">Treat as an employee Go to 2.</span></p> <p>2. 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? <span style="float: right;">Treat as an employee Treat as an independent contractor</span></p>	