



VISITING LECTURER/INVITED SPEAKER/INSTRUCTOR
EMPLOYEE VERSUS INDEPENDENT CONTRACTOR
CLASSIFICATION CHECKLIST

FINANCIAL SERVICES

Date _____

UoW 1631 (Rev. 3/02)

If the person IS NOT a visiting lecturer/invited speaker, please disregard this form and complete form UoW 1632 at <http://www.washington.edu/admin/sp/office/EmployeeVs.pdf>

The information provided below will assist the University in determining whether an individual performing visiting lecturer services will be classified as an employee of the University or as an independent contractor for federal, state and FICA tax purposes. Complete Section 1, Section 2, and if necessary, Section 3 AND ATTACH COMPLETED FORM TO THE PAYMENT DOCUMENT WHEN CLASSIFIED AS AN INDEPENDENT CONTRACTOR.

SECTION 1. GENERAL

Name of Individual	Your Email Address	Taxpayer Identification Number — —
Is this person: (check one) <input type="checkbox"/> a US Citizen <input type="checkbox"/> a Resident Tax Alien <input type="checkbox"/> a Nonresident Alien		Requisition Number (if applicable)
Department Name	Campus Phone Number	Box Number 35

SECTION 2. MULTIPLE RELATIONSHIPS WITH THE UNIVERSITY

- Yes No Does this individual currently work for the University as an employee?
- Yes No Does the University expect to hire this individual as an employee to provide the same or similar services immediately following the termination of his/her independent contractor service?
- Yes No During the previous 12 months prior to the date on which the independent contractor service commenced, did the individual have an official appointment (including hourly or temporary) to provide the same or similar service?

If the answer is "Yes" to ANY of the above three questions, the individual should be classified as an EMPLOYEE and paid through the normal PAF process. See footnote*.

If the answer is "No" to ALL the above three questions, proceed to Section 3 below.

SECTION 3 RELATIONSHIP WITH THE UNIVERSITY

- Yes No In performing instructional duties, will the individual primarily teach a course and use a curriculum established by the University, use course materials that are created or selected by a University faculty or employee, or evaluate or grade students for official University of Washington academic credit?

If the answer to the above question is "Yes" the individual should be classified as an EMPLOYEE and paid through the normal PAF process. University policy requires such individuals to be employees. See footnote*. If the answer is "No" proceed below.

The above-referenced individual performed a lecture or equivalent training session as a one-time or occasional lecturer. This individual is not an employee of the University and has not had an official appointment in the past 12 months with the University. The individual does not receive extensive instructions on how to perform his/her job, except perhaps topics to discuss. The individual does not provide or could be available to perform this job at other businesses/schools. The individual does not receive benefits from the University of Washington, nor does the individual expect to receive benefits from the University. The University and the individual agree, either in writing or orally, that the relationship is strictly that of an independent contract relationship.

I confirm that the above paragraph is true and therefore the individual is an independent contractor. If the above statement is not true, the individual may be an employee. To determine proper classification please complete the attached classification worksheet ONLY if the above is not true.

Name _____ Position _____

Signature _____ Date _____

* If the department requesting services disagrees with this determination, please complete the Classification Criteria worksheet, provide documentation to support answers, and submit completed packet to the Purchasing Department. A Buyer will work with the department to make a final decision.

UNIVERSITY OF WASHINGTON
**EMPLOYEE VERSUS INDEPENDENT CONTRACTOR
 CLASSIFICATION CRITERIA**

An independent contractor is an individual (or non-corporate business entity) that provides personal services to the University in such a manner as to be free from University control over performance. Typically, the independent contractor will have a principal place of business other than at the University, has a business license, and offers services to the general public. External consultants are independent contractors who provide professional advice.

The following criteria are used by the Internal Revenue Service to classify individuals as either independent contractors or employees. No single criterion or group of criteria will provide a definitive determination. The criteria are used in combination to obtain an overall indication of how the individual should be classified. **[A "Yes" response to the questions tends to either strengthen or weaken the case that the individual is an independent contractor.]**

Weakens	Strengthens	BEHAVIORAL CONTROL	
✓		1. Does the University <i>have the right</i> to tell the worker when, where and how work is to be performed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		2. Does the University <i>have the right</i> to determine the sequence, details, or means of work performed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		3. Are work hours set by the University?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		4. Does the University train the worker to perform the service?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		5. Does the University require services be rendered personally?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		6. Does the University have responsibility for hiring, firing, supervising, or paying assistants of the worker?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		7. Does the University dictate which workers should be used or hired to complete the project?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		8. Is the worker required to provide oral or written reports to the University periodically?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		9. Does the University tell the worker where to purchase supplies and services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		10. Does the University provide tools and materials necessary to perform the service?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		11. Does the University <i>have the right</i> to fine or discipline the worker if instructions are not followed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		12. Does the University <i>have the right</i> to terminate the relationship with the worker?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Weakens	Strengthens	FINANCIAL CONTROL	
✓		1. Is compensation made on a regularly recurring basis (e.g., weekly, monthly, or on retainer)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	✓	2. Does the worker have a significant investment in facilities or materials (other than computer equipment and education)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	✓	3. Does the worker have a direct interest in or share of any profit or loss of the work accomplished?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	✓	4. Does the worker incur unreimbursed business expenses in connection with the project?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	✓	5. Are the worker's services available to the general public?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	✓	6. Does the worker have a business license to perform the services provided to the University?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	✓	7. Does the worker perform similar services for more than one firm at a time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Weakens	Strengthens	RELATIONSHIP OF THE PARTIES	
	✓	1. Is there a written contract between the worker and the University describing the worker as an independent contractor?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	✓	2. Do the <i>University and the worker</i> intend for the worker to serve as an independent contractor?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		3. Does the worker have a continuing relationship with the University?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		4. Does the worker devote full time to the business of the University?	<input type="checkbox"/> Yes <input type="checkbox"/> No
✓		5. Does the worker expect to receive employee benefits from the University?	<input type="checkbox"/> Yes <input type="checkbox"/> No