

Individuals hired to perform services for the University of Missouri are presumed to be employees of the University. This 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 may be classified as an independent contractor, a copy of this completed checklist should be attached to the payment voucher(s). In addition, please see Business Policy & Procedure Manuals for additional requirements regarding contracts for services. If the individual is to be paid as an employee, follow the HR procedures for hiring a new employee.

I. General Information:	_____	Funding:	Non-grant	Sponsored Project/Grant
	(Individual's Name)			
Residency status for tax purposes (check one):	U.S. Citizen	Resident Alien	Non-resident Alien	
Department: _____	Form Preparer: _____	____/____/____	(____) _____	____-____
		(Date)	(Phone No.)	

II. Multiple Relationships with the University	Yes	No
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 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.)	Yes	No
A. Teacher/Lecturer/Instructor		
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 IC	Go to 2
2. Is the individual teaching a course that is neither a degree prerequisite for students nor provides credit for a University degree?		
3. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?		

*If the answer to both questions 2 and 3 is "Yes," then treat the individual as an independent contractor.
 If the answer to either questions 2 or 3 is "No," then go to question 4.*

4. 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 IC	Treat as an EMP
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:		
Relationship #1 – The individual will perform research for a University professor or employees under an agreement whereby the University professor or employee serves in a supervisory capacity (i.e., the individual will be working under the professor or employee)	Treat as an EMP	May be an IC
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).	May be an IC	Treat as an EMP

C. Individuals Not Covered Under Sections III.A. or III.B.	Yes	No
1. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise?		
2. Will the department provide the individual training to complete the work?		
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?		
4. Will the department supervise the work as it is completed?		

*If the answer is "No" to all questions, individual may be treated as an independent contractor.
 If the answer is "Yes" to any of the four questions, the individual should be classified as an employee and paid via the normal appointment process.*