



Office of Accounts Payable
 Business and Financial Services
 Fort Collins, CO 80523-6003
 FAX: (970)491-3815

EMPLOYEE vs. INDIVIDUAL INDEPENDENT CONTRACTOR ANALYSIS

Responses to the following questions will assist in determining whether the individual performing work for Colorado State University should be classified as an employee or independent contractor. Payments to employees are subject to withholding tax. The University can be held liable for failure to properly withhold such taxes. Payments to individuals who are independent contractors are subject to IRS reporting on Form 1099 and to self-employment tax.

If you answer "Yes" to either Question A or Question B, the individual is an employee and the person certifying the status need not complete the rest of this form. Affirmative answers to questions 1 through 7 and negative answers 8 through 10 indicate an employee relationship. No one questions is necessarily controlling.

INDIVIDUAL'S NAME _____
 SOCIAL SECURITY NUMBER _____

IS THE INDIVIDUAL A PERA RETIREE? YES NO
 IS THE INDIVIDUAL A MEMBER OF PERA? YES NO

	YES	NO	N/A
A. Does the University pay as employees others who perform essentially the same duties that are to be performed by this individual?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Has this worker previously been paid as an employee to perform essentially these same tasks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1. Instruction – Does the University control when, where, and how the work is to be accomplished?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Training – Will the worker be trained in the job by working with an Experienced University employee, by required attendance at meetings, seminars, ect?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Continuing relationship – Does the arrangement with this worker establish continuing work, even if the services are seasonal, part-time, or of short duration?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Set of hours of work – Does the University establish the hours of work or otherwise prevent the worker from being "master of his/her time" ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Payment of business and/or travel expense – Does the University reimburse the worker for business or travel expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Furnishing tools and materials – Will the University provide the tools and materials needed to perform the work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Office of Accounts Payable
Business and Financial Services
Fort Collins, CO 80523-6003
FAX: (970)491-3815

- | | YES | NO | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 7. Right to terminate – Can the worker terminate the relationship with the University without incurring any liability? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Significant investment – Does the worker have a significant investment in the facilities/equipment used? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Working for more than one firm at a time – Can the worker make the services available to a number of persons or firms at the same time? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Making services available to the general public – Does the worker make the services available to the general public by a business directory listing, a business license, advertisements, ect? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

I certify the above responses are correct to the best of my knowledge and belief.

Signature of appropriate Vice President, Dean, PI, or Department Head Date

Status: Independent Contractor Employee

Reviewed by HR or Accounts Payable Date