EMPLEYEE 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 persons 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 ☐ |

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<th>YES</th>
<th>NO</th>
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A. Does the University pay as employees others who perform essentially the same duties that are to be performed by this individual?

B. Has this worker previously been paid as an employee to perform essentially these same tasks?

1. Instruction – Does the University control when, where, and how the work is to be accomplished?

2. Training – Will the worker be trained in the job by working with an experienced University employee, by required attendance at meetings, seminars, etc.

3. Continuing relationship – Does the arrangement with this worker establish continuing work, even if the services are seasonal, part-time, or of short duration?

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"?

5. Payment of business and/or travel expense – Does the University reimburse the worker for business or travel expenses?

6. Furnishing tools and materials – Will the University provide the tools and materials needed to perform the work?

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7. **Right to terminate** – Can the worker terminate the relationship with the University without incurring any liability?

8. **Significant investment** – Does the worker have a significant investment in the facilities/equipment used?

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?

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, etc?

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

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

Date

Status: Independent Contractor ☐ Employee ☐

Reviewed by HR or Accounts Payable

Date

Division of Administrative Services