



INDEPENDENT CONTRACTOR DETERMINATION CHECKLIST

This Independent Contractor Determination Checklist sets forth a decision tree to aid financial officers, business service personnel, and department leadership in determining if an individual should be hired as an employee or as an independent contractor. An independent contractor is an individual that contracts to perform work for USU and retains total and free control over the means or methods used in performing the work. An independent contractor is not an employee of USU and is treated differently with respect to tax withholdings, benefits, and payment methods.

When engaging an individual to perform work for USU, please plan ahead by completing this Checklist. Coordinate with Purchasing and Human Resources (“HR”) as needed.

INSTRUCTIONS: *Sections I and II set forth a decision tree to aid in determining if an Independent Contractor relationship is appropriate. The questions are sequential. Circle the answer next to each question until you circle either “Employee,” “Independent Contractor,” or “Discuss with HR” at which time the checklist will be completed. When used, this Checklist should be forwarded to HR and included in the personnel file (when an employee) or attached to the purchase record (when an independent contractor). Please complete the information below and circle each item in Section I and II, as applicable:*

NAME OF INDIVIDUAL UNDER REVIEW:			
BRIEF DESCRIPTION OF WORK:			
REVIEWER:		DATE OF REVIEW:	
DEPARTMENT:			

SECTION I.

Complete Section I. Consult with HR for further guidance.

CURRENT RELATIONSHIP WITH USU	YES	NO
1) Is the individual an employee of USU?	Go to #2	Go to #3
2) Does the work to be performed relate directly to or is it similar to the employee’s current scope of employment?	Employee	Discuss with HR*
3) Has the individual retired from USU?	Discuss with HR	Go to #4
4) Has the individual entered into early retirement from USU?	Discuss with HR	Go to #5
5) Has the individual been an employee of USU within the last 12 months?	Discuss with HR	Go to Section II

* The employee may need to be compensated through an extra service compensation model, overtime, OR, in some cases, as an independent contractor. Discuss this situation with HR on a case-by-case basis.



SECTION II.

Complete only ONE sub-section, A, B, or C, depending on the type of work to be performed. Please note these are factors in considering whether to hire an individual as an employee. Consult with HR for further guidance.

A. LECTURE/INSTRUCTOR	YES	NO
(1) Is this individual a “guest lecturer” (e.g. an individual who lectures at only a few course sessions)?	Independent Contractor	Go to #A2
(2) Is the individual the primary instructor in a course being offered for (a) academic credit toward a university degree or (b) an extension program?	Employee	Go to #A3
(3) Is the individual responsible for the content of the lecture or presentation?	Independent Contractor	Employee

B. RESEARCHER (<i>Researchers hired to perform services for a USU department are initially presumed to be employees</i>)	YES	NO
(1) Will the individual perform work using USU facilities (as opposed to facilities available to him/her outside of USU)?	Employee	Go to #B2
(2) Will the individual perform research for a faculty member under an arrangement whereby the faculty member serves in a supervisory capacity (i.e., the individual will be working under the direction of the faculty member)?	Employee	Go to #B3
(3) Will the individual serve in an advisory or consulting capacity with a faculty member or director in a “collaboration-between-equals” type arrangement?	Independent Contractor	Employee

C. OTHER (<i>Individuals not covered under sub-section A or B</i>)	YES	NO
(1) Does the individual offer the same or similar services outside of USU to the general public as part of a continuing trade or business?	Independent Contractor	Go to #C2
(2) Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual’s expertise?	Employee	Go to #C3
(3) Will the department provide the individual with significant equipment or supplies and/or hire assistants for the individual?	Employee	Go to #C4
(4) Will USU 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 his/her own work schedule?	Employee	Independent Contractor

Please coordinate with HR if questions arise regarding this Checklist.

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