



Employee vs. Independent Contractor Classification Questionnaire

Explanation Statement: **(Within e-Req System)**

As an employer, Tufts University is designated as an IRS Withholding Agent for payroll taxes for those individuals to whom it has control over. There are also certain IRS tax withholding requirements that the University must follow as part of the Worker Classification Rules. As such, in order to process a complete electronic requisition (e-req.), you are first required to answer prompt-specific questions.

The following questionnaire has been designed to isolate and properly classify payee's using the e-req. system as independent contractors **only**. In certain cases, your selected responses will not allow you to continue in the e-req. process as your answers more than likely reveal a relationship with the University that could inhibit the necessary *financial and behavioral controls* required between an employer and payee when considering an independent contractor status.

If you are redirected away from the e-req. system because of your responses, you are considered more likely an employee and will be prompted to communicate directly with Human Resources to apply for employment. The University is prohibited from initially classifying you as an independent contractor based on responses that demonstrate actions of an employee-related task and/or function.

Non-system-based (Paper Format):

Questionnaire Purpose:

If you are considering hiring an individual as an independent contractor please complete the checklist below to ensure the individual should not be hired as an employee. An independent contractor is an individual or sole proprietor who is contracted to work utilizing their own methods, and the means by which the work is accomplished is not controlled by Tufts University. An independent contractor is normally engaged in an established business, trade or profession. As such, an independent contractor is not an employee of Tufts University and is treated differently with respect to tax withholdings, employee benefits and payment methods.



NOTE: This checklist must be completed prior to engaging Independent Contractor services and executing a contract.

Section I. Relationship with University:

- Yes No 1. Does/did this individual currently/previously work for the University as an employee?
- Yes No 2. 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?

Section II. Worker Classification:

(Complete only ONE of the following sections [A, B, or C], based on the services to be performed by the Individual)

A. Teacher/Lecturer/Instructor:

- Yes No 1. Is the individual teaching a course for which the students can receive credit toward a University degree?
- Yes No 2. Does the University have any control over course materials that are used by the individual?
- Yes No 3. *Has the individual provided the same or similar services as an ongoing business to other unrelated entities in the last 12 months?*
- Yes No 4. Is the individual an invited guest lecturer (*lectures in a seminar, colloquium, class, etc.*)?
- Yes No 5. Has the individual been at the University in this capacity fewer than four times in the past 12 months?

B. Researcher:

- Yes No 1. Will the individual perform research under the supervision of a University professor or employee?
- Yes No 2. Will the individual serve in an advisory or consulting capacity for a University professor or employee?

C. Individuals Not Covered Under Sections A or B:

- Yes No 1. Has the individual provided the same or similar services to other unrelated entities or to the general public as a trade or business during the last 12 months?
- Yes No 2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise?
- Yes No 3. Will this individual be free to perform their hired tasks and have the ability to make decisions on his/her own?

Section III. IRS Control Tests:

Note: *The following questions are required to be answered to provide additional support and documentation for this payee. By completing the checklist the answers validate the University's worker classification position and are based solely on the payee facts and circumstances, exclusively.*

A. Behavioral Control:

- Yes No 1. Does the University have the right to tell the worker when, where and how work is to be performed?
- Yes No 2. Are work hours set by the University?
- Yes No 3. Does the University train the worker to perform the service?
- Yes No 4. Does the University have responsibility for hiring, firing, supervising, or paying assistants of the worker?
- Yes No 5. Does the University provide tools and materials necessary to perform the service?

B. Financial Control:

- Yes No 1. Is compensation made on a regularly recurring basis (e.g., weekly, monthly, or on retainer)?
- Yes No 2. Does the worker have a significant investment in facilities or materials (other than computer equipment and education)?
- Yes No 3. Does the worker have a direct interest in or share of any profit or loss of the work accomplished?
- Yes No 4. Are the worker's services available to the general public?
- Yes No 5. Does the worker perform similar services for more than one firm at a time?