

Independent Contractor vs. Employee Classification Worksheet

This worksheet should be used to determine whether an individual providing service should be classified as an independent contractor and paid via accounts payable, or should be classified and paid as an employee of the University. If it is determined that the individual should be classified as an independent contractor, please include this worksheet as documentation with the pay vendor form submitted to GUS Cloud. If the individual is classified as an employee, please contact Human Resource Services.

Section 1. General Information

Individual Name:	Tax ID #:
Phone # or E-mail:	Date of Service:
Description of Service Provided:	
Citizenship Status (choose one) <input type="checkbox"/> U.S. Citizen <input type="checkbox"/> Resident Alien* <input type="checkbox"/> Nonresident Alien**	
If NRA	Country of Residence:

*Attach copy of Alien Registration Card/Green Card

**Attach copy of Visa, I-20, Social Security Card, W-8 BEN

Section 2. Relationship with University**Choose One**

1.) Does the individual currently work for the university or another state agency as an employee performing the same or similar services?	<input type="checkbox"/> Yes Treat as Employee	<input type="checkbox"/> No Proceed to Question 2
2.) During the previous 12 months prior to the date of service, did the individual have an official appointment at PSU (including hourly and temporary) to provide the same or similar service?	<input type="checkbox"/> Yes Treat as Employee	<input type="checkbox"/> No Proceed to Question 3
3.) During the previous 12 months prior to the date of service, did the individual have an official appointment at another state agency (including hourly and temporary) to provide the same or similar service?	<input type="checkbox"/> Yes Treat as Employee	<input type="checkbox"/> No Proceed to Question 4
4.) Will the individual perform the same or similar service on a continuing basis as part of the department's ongoing operation?	<input type="checkbox"/> Yes Treat as Employee	<input type="checkbox"/> No Proceed to Question 5
5.) Does PSU have the right to provide the individual with specific instruction regarding performance of the work rather than rely on the individual's expertise?	<input type="checkbox"/> Yes Treat as Employee	<input type="checkbox"/> No Proceed to Question 6
6.) Does PSU have the right to provide tools, materials, and equipment to perform the service?	<input type="checkbox"/> Yes Treat as Employee	<input type="checkbox"/> No Proceed to Question 7
7.) Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?	<input type="checkbox"/> Yes Continue^	<input type="checkbox"/> No Treat as Employee

^If you answered Yes to question 7 and the individual is a Teacher/Lecturer/Entertainer, complete Section 3. If you answered Yes to question 7 and the individual is not a Teacher/Lecturer/Entertainer, treat the individual as an Independent Contractor and skip Section 3.

Section 3. Teachers/Lecturers/Entertainers (if applicable)**Choose One**

1.) Is the individual a guest lecturer who will conduct only a few sessions of a class and not otherwise work at PSU in a different capacity?	<input type="checkbox"/> Yes Form Complete —Process as IC	<input type="checkbox"/> No Proceed to Question 2
2.) Is the individual teaching a course for which students will not receive credit toward a University degree AND Does the individual provide the same or similar service to other entities or to the general public as part of a trade or business?	<input type="checkbox"/> Yes Form Complete —Process as IC	<input type="checkbox"/> No Proceed to Question 3
3.) In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual?	<input type="checkbox"/> Yes Form Complete —Process as IC	<input type="checkbox"/> No Treat as Employee

Section 3. Department Information

Department Name:	Contact Person:
Phone Number:	Signature:

By signing this form I certify that I have read the PSU Independent Contractor Policy and have answered the above questions in accordance with that policy.