



# STOCKTON UNIVERSITY

## Independent Contractor or Employee Determination Form

This form will provide support for classifying an individual as an independent contractor or a Stockton employee. The form **must be completed prior to the performance of services and certified by the service provider.**

No payment will be made for services until this form has been reviewed and approved by a tax department representative.

The following questions are designed to assist Stockton in determining whether a sufficient level of control is present to establish an employee/employer relationship. These questions have been derived from specific control factors defined by the Internal Revenue Service.

Note: This form must be completed and submitted once per calendar year per contractor. If there is a material change in the services being provided, an additional submission will be required.

**Service Provider:** \_\_\_\_\_ **Z# (If assigned)** \_\_\_\_\_

**Check appropriate box:**      Individual /Sole proprietor      Corporation      Partnership      LLC

### Brief description of services provided.

**Required:** Please provide any other information that may be relevant to the determination of your status as an independent contractor including your business card, website address, etc.

<b>A. All Providers</b>	<b>Yes</b>		<b>No</b>	
1. U.S. Citizen or Permanent Resident?		Continue to question 2		Requires Foreign Visitor Information Sheet
2. Is this form for a zero dollar contract?		Stop and sign the form		Continue to question 3
3. Was the individual employed (including student workers) by Stockton in the current calendar year?		Stop and pay as an employee		Continue to question 4
4. Will the individual be performing services in substantially similar capacity or under the similar direction and control as an employee in your department?		Stop and pay as an employee		Continue to question 5
5. Is this a gratuitous payment for a speech or presentation, not accompanied by a contract or invoice?		Stop and complete IRS Form W-9		Continue to question 6

<b>B. Part-time Instructors only:</b>	<b>Yes</b>	<b>No</b>
6. Will the individual be instructing a Non-Credit class?		
7. Did the individual develop the course curriculum, syllabus, and materials?		

<b>C. Behavioral Control Factors:</b>	<b>Yes</b>	<b>No</b>
8. Does the individual make decisions as to when, where, and how the work is to be performed?		
9. Does the individual have the necessary training or skills to perform the task?		
10. Does Stockton University hire, supervise, and pay assistants to help the individual with the services provided?		
11. Does the individual set their own work schedule?		
12. Does the individual determine the sequence of tasks required to complete the work?		
13. Are regular written or oral reports required to be submitted to Stockton University?		
14. Is there a continuous relationship between the individual and Stockton University?		
<b>D. Financial Factors:</b>		
15. Does the individual furnish their own space, tools, and materials?		
16. Is the individual able to make a profit or potentially suffer a loss for this work?		
17. Will the individual pay for their own business and travel expense?		
18. Will the individual submit an invoice for commission or project?		
19. Does the individual receive pension, healthcare, tuition, or other benefits from the State Benefits Program and/or Stockton?		
<b>E. Relationship Factors:</b>		
20. Does the individual provide similar services to other non-Stockton clients or advertise their services to the general public?		

**CERTIFICATION BY SERVICE PROVIDER**

I certify that I am entitled to claim independent contractor status and that I (a) am able to offer my services to multiple clients; (b) pay my own federal, state, city, self-employment, and other taxes; (c) am not eligible for workers' compensation, unemployment compensation, or other employee benefits; and (d) maintain my own books and records. I understand that the University will issue a Form 1099-NEC to independent contractors who receive more than \$600 in remuneration during a calendar year. I understand that I may be held responsible for any penalties assessed against the University as a result of incorrect information in this form.

\_\_\_\_\_ Signature \_\_\_\_\_ Date

**SERVICE REQUESTOR ACKNOWLEDGEMENT**

The foregoing statements are true and correct to the best of my knowledge, and if the IRS subsequently determines that employee status should have applied, all taxes, penalties and interest assessed to the University with respect to this contract will be charged to my Department.

Department: \_\_\_\_\_ Representative Name: \_\_\_\_\_  
 Representative Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**TO BE COMPLETED BY FISCAL AFFAIRS**

Verified: \_\_\_\_\_ Send to Payroll: \_\_\_\_\_  
 Tax Department Representative: \_\_\_\_\_ Date: \_\_\_\_\_