



University of Nebraska System Independent Contractor vs. Employee Classification Check List

Name: _____ Business Tax ID Number: _____

Residency Status for Tax Purposes (check one): US Citizen Resident Alien Non-resident Alien

The information provided below will assist the University in determining whether the individual performing the service will be classified as an independent contractor or as an employee of the University. These questions are intended as a guide in making this classification. Further evaluation maybe requested based on specific individual circumstances.

- | I. Relationship with the University | Yes | No |
|--|--------------------------|--------------------------|
| A. Does this individual currently work for the University as an employee? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Has an offer of employment been extended to this individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Did this individual work as an employee of the University during the previous 12 months in the same or similar capacity? | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer is "No" to all questions, proceed to Section II.

If the answer is "Yes" to any of the questions, the individual should be classified as an employee and paid via payroll.

II. Classification Guidelines

(Complete only section A, B or C depending on the services performed by the individual)

- | A. Teacher/Lecturer/Instructor | Yes | No |
|--|--------------------------|--------------------------|
| 1. Is the individual an invited guest lecturer (lectures in a seminar, colloquium, class, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Has the individual been at the institution in this capacity fewer than 4 times in the past 12 months? | <input type="checkbox"/> | <input type="checkbox"/> |

*If the answers to questions 1 and 2 are "Yes," treat the individual as an **independent contractor**.*

If the answer to either question is "No," proceed to question 3.

- | | | |
|--|--------------------------|--------------------------|
| 3. Is the individual teaching in a course for which the students will receive credit toward a University degree? | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|

If the answer to question 3 is "Yes," treat the individual as an employee. If the answer is "No," proceed.

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|---|--------------------------|--------------------------|
| 4. Has the individual provided the same or similar services as an ongoing business to other unrelated entities in the last 12 months? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Does the University have any control over course materials that are used by the individual? | <input type="checkbox"/> | <input type="checkbox"/> |

*If the answer to question 4 is "Yes," AND the answer to question 5 is "No," treat the individual as an **independent contractor**.*

Otherwise, treat the individual as an employee.

- | B. Researcher | Yes | No |
|--|--------------------------|--------------------------|
| 1. Will the individual perform research under the supervision of a University professor or employee? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Will the individual serve in an advisory or consulting capacity with a University professor or employee? | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer to question 1 is "Yes," treat the individual as an employee.

*If the answer to question 2 is "Yes," treat the individual as an **independent contractor**.*

- | C. Individuals Not Covered Under A. or B. | Yes | No |
|---|--------------------------|--------------------------|
| 1. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Can the University 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 schedule? | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer to question 1 OR 2 is "Yes," treat the individual as an employee.