

**CONNECTICUT STATE UNIVERSITY SYSTEM  
EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST**

The information provided below will assist the University in determining whether the individual performing the service will be classified for federal, state and FICA tax purposes as an employee of the University or as an independent contractor.

*Complete Section I, Section II and Section III (if necessary).*

**Section I.**

	LEAVE BLANK	
Individual's Name	Social Security Number	Banner Accounting Information
Department	Form Preparer's Name	Phone Number

**Section II. Multiple Relationships with the University**

	YES	NO
A. Does this individual currently work for the University as an employee?	_____	_____
B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of his or her services?	_____	_____

*-If the answer is "NO" to all questions, proceed to the questions in Section III.  
-If the answer is "YES" to any of the 2 questions, the individual should be classified as an employee and paid via the payroll process.*

**Section III. Classification Guidelines** *(Complete only one of A., B. or C., depending on the services performed by the individual.)*

	YES	NO
<b>A. Teacher/Lecturer/Instructor</b>		
1. Is the individual a "guest lecturer" (e.g., an individual who lectures only at a few class sessions)?	_____	_____
	Treat as contractor	Go to #2
2. a. Is the individual teaching a course for which students will NOT receive credit towards a University degree?	_____	_____
b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?	_____	_____
3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual?	_____	_____
	Treat as contractor	Treat as employee

**B. Researcher**  
 Researchers hired to perform services for a University department are presumed to be employees of the University. If, however, the researcher is hired to perform research for a particular University professor or employee, please indicate which of the following relationships is applicable by placing a check mark in the appropriate blank.

**Relationship #1:** The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the University professor or employee). \_\_\_\_\_ #1 Treat as employee

**Relationship #2:** The individual will serve in an advisory or consulting capacity with a University professor or employee (i.e., the individual will be working "with" the University professor or employee in a "collaboration between equals" type arrangement). \_\_\_\_\_ #2 Treat as contractor

	YES	NO
<b>C. Individuals NOT Covered Under Sections IIIA. or IIIB.</b>		
1. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?	_____	_____
	Treat as contractor	Treat as employee
2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise?	_____	_____
	Treat as employee	Go to #3
3. Will 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 own work schedule?	_____	_____
	Treat as employee	Treat as contractor