



CONTROLLERS OFFICE
CHECKLIST: EMPLOYEE VS INDEPENDENT
CONTRACTOR STATUS

Prior to an engagement, this Checklist must be completed by the responsible FAU manager seeking to contract or pay an individual as a consultant or independent contractor. It is important that the correct determination between employee and independent contractor be made to keep the University in compliance with the IRS (Publication 15-A). **This form is valid for a 12 month period, or for a lessor period if the working relationship changes in any way.** If you have questions regarding this worker's classification, contact the Assistant Controller for Taxation at 561-297-4319.

Payee's Name: _____

Address: _____

City: _____ State: _____ Zip: _____

- ☐ Individual
- ☐ Sole Proprietor
- ☐ US citizen or permanent US resident (provide Form W-9)
- ☐ Foreign national (provide a Form W-8BEN)
- ☐ Undergraduate or graduate student

YES NO

- | | | |
|--|--------------------------|--------------------------|
| 1. Do you have a written contract for the services to be provided? If yes, please attach.
Briefly describe the nature of the service to be provided (if not outlined in a contract) | ☐ | ☐ |
| 2. Is the payee or was the payee a FAU employee at any time during this calendar year? | ☐ | ☐ |
| If yes, will the proposed service be the same or similar to work they performed while a FAU employee? | ☐ | ☐ |
| 3. Does the prospective worker perform similar services for others? | ☐ | ☐ |
| 4. Will the prospective worker's service include teaching? | ☐ | ☐ |
| If yes, is the course for credit? | ☐ | ☐ |
| 5. Will FAU provide on-going training and direction concerning how to complete the work that is to be performed? | ☐ | ☐ |
| 6. Will FAU provide a significant amount of personnel support, supplies, equipment, or other material needed by the individual to perform the agreed-upon work? | ☐ | ☐ |
| 7. Is the prospective worker performing the same or similar services as performed in their current or previous job at FAU? | ☐ | ☐ |
| 8. Is the prospective worker a retired employee training the person who will replace them? | ☐ | ☐ |
| 9. Does the prospective worker maintain an independent office? | ☐ | ☐ |



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DEPARTMENT:

If there are any taxes, interest or penalties assessed against Florida Atlantic University by the IRS due to misclassification of an individual as an independent contractor, the Department authorizing the contractual relationship will be in direct violation and may be changed.

FAU Department

FAU Responsible Manager (Print Name)

Signature

Date

PAYEE:

I _____, agree with the answers given above by the FAU Representative.

Payee Named Above

Phone

Date