



**EMPLOYEE VS INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST
(Excluding Visiting Lecturers)**

The information provided below will assist Tacoma Community College (hereinafter referred to as the College) in determining whether an individual performing services will be classified as an employee of the College or as an independent contractor for federal, state and FICA purposes. Complete Section 1, Section 2, and if necessary, Section 3 **AND ATTACH COMPLETED FORM TO THE PERSONAL SERVICE CONTRACT DOCUMENT WHEN CLASSIFIED AS AN INDEPENDENT CONTRACTOR.**

SECTION 1. GENERAL

Name of Individual	U.S. Taxpayer Identification Number
Is this person: (check one) <input type="checkbox"/> a U.S. citizen <input type="checkbox"/> a Nonresident Alien <input type="checkbox"/> a Resident Alien (Green Card Holder)	
College Department Name	College Phone Number
Name of College person responsible for this determination (PLEASE PRINT)	Signature

SECTION 2. MULTIPLE RELATIONSHIPS WITH COLLEGE

Yes No Does this individual currently work for the College as an employee?

Yes No Does the College expect to hire this individual as an employee to provide the same or similar services immediately following the termination of his/her independent contractor service?

Yes No During the previous 12 months prior to the date on which the independent contractor service commenced, did the Individual have an official appointment (including hourly or temporary) to provide the same or similar service?

If the answer is "Yes" to ANY of the above three questions, the individual should be classified as an EMPLOYEE and paid through the normal PAF process.

If the answer is "No" to ALL of the above three questions, proceed to Section 3 below.

SECTION 3. OTHER

Yes No Does the College retain the right to provide the individual with specific instructions regarding the performance of The task rather than only the outcome?

Yes No Does the College retain the right to set the number of hours and/or work days of the week that the individual is Required to work or where the work is to be performed?

Yes No Does the individual expect to receive College benefits such as health insurance and participation in the benefit plans?

If the answer is "Yes" to ANY of the above three questions, the individual should be classified as an EMPLOYEE and paid through the normal PAF process.

If the answer is "No" to ALL of the above three questions, proceed to the following questions

Yes No Does the individual provide the same or similar service to other entities or to the public as part of a trade or business?

Yes No Does the individual maintain a significant investment in his/her business (i.e., does he/she incur unreimbursed Business expenses, etc.)?

If the answer to BOTH of the above two question is "Yes," proceed to the next question.

If the answer to EITHER of the above two questions is "No," treat the individual as an EMPLOYEE and paid through the normal PAF process.

Yes No Does the College and the individual intend the working relationship to be that of "independent contractor" and Document such intent in a written agreement?

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

If the answer to the above question is "No," the individual should be classified as an EMPLOYEE and paid through the normal PAF process.

**TACOMA COMMUNITY COLLEGE
EMPLOYEES VS INDEPENDENT CONTRACTOR
CLASSIFICATION CRITERIA**

An independent contractor is an individual (or non-corporate business entity) that provides personal services to the College in such a manner as to be free from College control over performance. Typically, the independent contractor will have a principal place of business other than the College, has a business license, and offers services to the general public. External consultants are independent contractors who provide professional advice.

The following criteria are used by the Internal Revenue Service to classify individuals as either independent contractors or employees. No single criterion or group of criteria will provide a definitive determination. The criteria are used in combination to obtain an overall indication of how the individual should be classified. **(A “Yes” response to the questions tends to either strengthen or weaken the case that the individual is an independent contractor.)**

Weakens	Strengthens	BEHAVIORAL CONTROL	
X		1. Does the College <i>have the right</i> to tell the worker when, where and how work is to be performed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		2. Does the College <i>have the right</i> to determine the sequence, details, or means of work performed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		3. Are work hours set by the College?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		4. Does the College train the worker to perform the service?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		5. Does the College require services to be rendered personally?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		6. Does the College have responsibility for hiring, firing, supervising, or paying assistants of the worker?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		7. Does the College dictate which workers should be used or hired to complete the project?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		8. Is the worker required to provide oral or written reports to the College periodically?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		9. Does the College tell the worker where to purchase supplies and service?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		10. Does the College provide tools and materials necessary to perform the service?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		11. Does the College <i>have the right</i> to fine or discipline the worker if instructions are not followed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		12. Does the College <i>have the right</i> to terminate the relationship with the worker?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Weakens	Strengthens	FINANCIAL CONTROL	
X		1. Is compensation made on a regularly recurring basis (e.g., weekly, monthly, or on retainer)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	X	2. Does the worker have a significant investment in facilities or materials (other than computer equipment and education)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	X	3. Does the worker have a direct interest in or share any profit or loss of the work accomplished?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	X	4. Does the worker incur unreimbursed business expenses in connection with the project?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	X	5. Are the worker’s services available to the general public?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	X	6. Does the worker have a business license to perform the services provided to the College?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	X	7. Does the worker perform similar services for more than one firm at a time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Weakens	Strengthens	RELATIONSHIP OF THE PARTIES	
	x	1. Is there a written contract between the worker and the College describing the worker as an independent contractor?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	X	2. Do the <i>College and the worker</i> intend for the worker to serve as an independent contractor?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		3. Does the worker have a continuing relationship with the College?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		4. Does the worker devote full time to the business of the College?	<input type="checkbox"/> Yes <input type="checkbox"/> No
X		5. Does the worker expect to receive employee benefits from the College?	<input type="checkbox"/> Yes <input type="checkbox"/> No