

AUBURN UNIVERSITY FOUNDATION
PSC EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST
for Professional Service Contract

The information provided below will assist in determining whether the individual performing the services can be classified for federal, state, and FICA tax purposes as an employee of the university or as an independent contractor and must be paid through AU as either regular employee or through temporary services. Complete form and attach to the Professional Services Contract. (Form required only for individuals and sole proprietors. Examples: consultants, caterers, speakers, etc.)

I. _____
Contractor's Name AU Vendor # or SSN/TIN

_____ Department Preparer Phone Number

II. Multiple Relationships with the University

- | | | |
|---|---------------------------------|--------------------------------|
| A. Does this individual currently work for the University as an employee? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of his/her PSC? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| C. Has this individual been employed (including temporary) at the University in the past? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| D. Is this individual retired from an Alabama Teachers/Employee Retirement Systems (TRS/ERS) affiliated entity (state government/agency, school system, College/Univ.?) | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |

If the answer is "No" to all questions, proceed to the questions in Section III.
 If the answer to questions A or B is "Yes," the individual should be classified as an employee and paid via the payroll system.
 If the answer to questions C or D is "Yes," contact AUF Payment Services for guidance.

III. Evaluation of Services

- | | <u>Employee</u> | <u>Independent Contractor</u> |
|---|--|--|
| 1. Does the Department using these services have employees who perform substantially similar services? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| 2. Will the Department provide the individual with specific instructions regarding the performance of the required work rather than rely on the individuals expertise? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| 3. Will the Department set the number of hours and/or days of the week that the individual is expected to work, as opposed to allowing the individual to set their own work schedule? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| 4. Will the individual be given specific training or instruction regarding the work to be performed? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| 5. What type of pay does the worker receive? | Salary(<input type="checkbox"/>)
Hourly(<input type="checkbox"/>) | Lump Sum(<input type="checkbox"/>)
Commission(<input type="checkbox"/>) |
| 6. Is the individual an employee of the AU Office of Development or Alumni and Development Support Services? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| 7. Are the services the same or similar to the services for which the individual is paid by the university? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| 8. Did the individual provide services to AU/AUF as an employee in any capacity at any time? | Yes(<input type="checkbox"/>) | No(<input type="checkbox"/>) |
| 9. Does the individual own or otherwise provide the equipment required in performing the services? | No(<input type="checkbox"/>) | Yes(<input type="checkbox"/>) |
| 10. Will there be significant costs associated with the provision of services that will be incurred by the individual that will not be reimbursed by AUF? | No(<input type="checkbox"/>) | Yes(<input type="checkbox"/>) |
| 11. Does the individual have a separate taxpayer ID number for the business? | No(<input type="checkbox"/>) | Yes(<input type="checkbox"/>) |

Contractor's Signature _____ Department Signature _____