



FOUNDATION OFFICE
ACCOUNTS PAYABLE
CHECKLIST: EMPLOYEE VS.
INDEPENDENT CONTRACTOR
STATUS

INSTRUCTIONS FOR COMPLETING CHECKLIST

Prior to an engagement, the responsible FAU manager should complete this Checklist to help ensure that the individual is correctly classified as either an employee or an Independent Contractor. Questions should be completed accurately.

This form must accompany each FAU Purchase Requisition and check request for all business transactions with individuals and Sole Proprietors. For more information, reference University regulation 6.008 for Paying Independent Contractors. (Policies and Procedures.)

Section 1: NAME OF INDIVIDUAL

Last Name: _____ First Name: _____ M.I. _____

Address : _____

City/State/Zip: _____

Individual Sole Proprietor Corporation/Government Partnership

FEID Number _____ or Social Security Number _____

I am a U.S. citizen or permanent resident

I am a non resident alien

Note: Payee address must match IRS tax records. Payments will not be made to addresses other than home or business of record. If you are a nonresident alien (foreign national) and both the department and payee agree there is not an employee/employer relationship, then the payee must first contact the IRS to file all necessary foreign declarations and withholding forms in addition to obtaining a valid US Tax ID number.

Payment for services and reimbursements are contingent upon verification of an approved visa type.

Section 2: RELATIONSHIP WITH THE UNIVERSITY

YES NO

2.0	Is this individual a relative of a University employee? If yes in what capacity?		
2.1	Has the individual worked for the university as an employee within current calendar year or is the individual currently working for the university as an employee?		
2.2	Is the individual a student of Florida Atlantic University?		
2.3	Does the department want to hire this individual as an employee to provide the same or similar services following a "test period" as an Independent Contractor?		



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		YES	NO
2.4	Does the individual have a continuing relationship with the department or university, such as by performing the work on a recurring, on-going, or year-to-year basis?		
2.5	Will the individual be required to devote essentially full time hours to perform services for the university, making the individual unable to perform services for other customers during the performance period?		
2.6	Are the services of the individual integrated into your organization? For example, are you hiring someone to teach a credit course? (Only performed by FAU employees.)		
2.7	Will the individual be expected or required to perform essentially full time work hours at the university or at facilities operated by the university?		
2.8	Will the individual be required to comply with instructions from a university supervisor, as to where, how, and when the work is to be performed?		
2.9	Is the individual required to receive training from a university representative to enable the individual to perform the work in a particular manner?		
2.10	Will the university be responsible for hiring, supervising, and paying workers who will substantially assist the individual in performing the requested services?		
2.11	Will the individual be paid on a recurring basis for a fixed amount? (For example, will the individual be paid every month for several months for a fixed amount, instead of on a per project basis?)		
2.12	Will the individual work as part of a team of regular employees and will the individual's day-to-day participation be essential to the successful performance of the employee team?		
2.13	Is the individual expected / required to perform work during hours that are set by a university supervisor?		
2.14	Will the individual be required to perform services in a sequence or order that is set by a university supervisor?		
2.15	On a regular basis before the project is completed, will the individual be required to provide progress or status updates to a university supervisor?		
2.16	Will the individual perform services for which the university is concerned with the methods used to obtain the results (and not just with the results)?		
2.17	Will the university provide a significant amount of tools, equipment, or other materials needed by the individual to perform the agreed-upon work?		
2.18	Is the Department providing on-going training and direction concerning how to complete a task?		
2.19	Will the individual be using the experience or expertise gained of a university employee?		
2.20	Is the individual a relative of the person who will be supervising the person?		
2.21	Will the individual be subject to termination by the university for reasons other than nonperformance of the Independent Contractor Agreement? (For example, can the		



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		YES	NO
	individual be terminated for violating university personnel policy?)		
2.22	Can the individual terminate the Agreement with the university without incurring any liability for a failure to complete the service? (For example, can the individual terminate the Independent Contractor Agreement without notice or reason?)		

Section 3: EVIDENCE OF CONTRACTOR'S BUSINESS OPERATION

YES NO

3.1	In connection with performing the services, could the individual realize either a profit or loss, such as by incurring expenses?		
3.2	Does the individual perform work (or could perform work) at an office or facility off campus that is maintained at the individual's own expense?		
3.3	Will the individual be paid an amount to complete a specified project (as opposed to on an hourly, weekly or monthly basis and for on-going, general purposes?)		

Section 4: NEED FOR INDIVIDUAL WITHIN DEPARTMENT

YES NO

4.1	Are the services to be performed by the individual necessary for accomplishment of the mission of the department or school?		
4.2	Is the individual needed because there is no current employee within the department who can satisfactorily perform the work that will be done by the individual?		

Section 5: SIGNATURE OF FAU MANAGER COMPLETING CHECKLIST

Signature of Responsible FAU Mgr.

Date

Phone

Print Name

Print Title

Email



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I agree with the statements made above by the approving payer, the Dean, Director, Chairperson, employed with FAU. Furthermore, I understand that as an Independent Contractor, I am not covered under the State of Florida Worker's Compensation Law (F.S. 440) and that I meet the Independent Contractor definition also defined in F.S. 440 and IRS Publication 15. Furthermore, I am a U.S. citizen or permanent resident of the U.S., or a nonresident alien and the address and social security number or FEID above is correct. I understand that this is taxable income to me and that I am required to report this income on my annual U.S. Tax Return. Collection and use of social security number-The request for your SSN or other tax payer Identification number by FAU, Controller's Office is mandated by 26 U.S.C. 6041 and related IRS regulations.

Payee Signature (Must be Payee Name(d) Above)

Phone

Date

Section 6: DISAGREEMENT WITH CLASSIFICATION OUTCOME

This section only needs to be completed if the department requesting an individual's services disagrees with the Checklist's outcome. Send the completed Checklist along with the below information to Accounts Payable. A representative in Accounts Payable will work with the department and Personnel Services to determine the correct classification.

Description of Scope of Work:

Reason why Department believes the individual should be classified as an Independent Contractor:
