

## Virginia Tech Employee or Independent Contractor Checklist

This checklist will provide support for classifying individuals as an independent contractor or employee and should be completed by the department requesting payment. If the individual is deemed to be an independent contractor, payment should be processed through Accounts Payable. If the individual is deemed to be an employee, payment should be processed through Payroll. The questions below are categorized according to IRS guidelines and will assist in determining the payment method.

| Identifying Factors   | YES                      | NO                       |
|---|--------------------------|--------------------------|
| <b>Behavioral Control factors:</b>  |                          |                          |
| 1. Is the individual required to comply with oral or written instructions from Virginia Tech as to when, where, and how the work is to be performed?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does Virginia Tech provide training on how to perform the task?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Does the individual hire and supervise employees of Virginia Tech?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Is the individual required to work hours set by Virginia Tech?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is the individual required to work on site at a Virginia Tech facility?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Does Virginia Tech determine the sequence of tasks required to complete the work?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are regular written or oral reports required to be submitted to Virginia Tech?   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Financial factors:</b>   |                          |                          |
| 8. Does the individual receive payments of regular amounts at set intervals?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Does Virginia Tech pay for business and/or travel expenses for the individual?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Does Virginia Tech furnish tools and materials?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Does Virginia Tech have an investment in the work performed? (as opposed to the individual in their own business)   | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Is Virginia Tech able to make a profit or suffer a loss as opposed to the individual making a profit or suffering a loss?   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Relationship factors:</b>  |                          |                          |
| 13. Does the individual work only for Virginia Tech?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Has the individual had a long term relationship with Virginia Tech or will they have a long term relationship with Virginia Tech?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Does the individual have the right to terminate without incurring liability for nonperformance?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Can the individual be fired at anytime by Virginia Tech?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Does the individual advertise their services to other entities?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Does the individual work for Virginia Tech on a full time basis?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Is the service provided integral to the regular operations of the University and performed on a routine basis?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. Are the services rendered with the aid of coworkers or an assistant? (not personally)   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Certification:</b> Based on the above, it is my determination that proper classification of this individual is: <ul style="list-style-type: none"> <li>• Employee <span style="float: right;"><input type="checkbox"/></span></li> <li>• Independent Contractor <span style="float: right;"><input type="checkbox"/></span></li> </ul> <b>Note:</b> A misclassification may result in taxes, interests, and penalties being assessed by the IRS. If this happens, departments will be billed for their proportional taxes, interests, and penalties. |                          |                          |
| <b>Printed Name:</b> _____  | <b>Title:</b> _____      | <b>Signature:</b> _____  |
| <b>Department Name:</b> _____   |                          | <b>Phone:</b> _____      |