

Employee-Independent Contractor Classification Checklist

The purpose of this checklist is to assist in the determination between an employee and an independent contractor. Federal and State regulations assume all services are provided by employees. The burden of proof is on the University to show that an independent contractor relationship exists. Please complete the information below:

I. Contractor or Business Information

Name: Address (Street, City, State, Zip)

Social Security # or Federal Employer Identification # (FEIN):

Contract Beginning Date Contract Ending Date

Requisitioner's Information

Name:

Department Telephone # Mail Stop

II. Multiple Relationships with the University

A. Is the individual a retiree participating in the State of Mississippi PERS system?
(You must obtain the answer to this question from the individual) Yes No
If yes, STOP- do not complete this form and call your HRM Generalist

B. Does this person currently work for the University as an employee or student?
(Employment in any capacity) Yes No
Note: the University has chosen to not issue a Form 1099 and a W-2 in the same tax year.

C. Is it currently expected that Mississippi State University will hire this individual as an employee/student in the near future?
(Employment in any capacity) Yes No

III. Classification Specifics

A. Nature of Work

1. Describe the nature of the work you wish this individual or business to perform.

2. What is the anticipated duration of this relationship?

What are the skills required to perform this task?

B. Define the Relationship:

Answer all questions about the individual or business to perform services.

The individual or business to perform services

- 1. is engaged in an independently established trade, occupation, profession or business that makes the same services available to other clients and businesses on a regular or consistent basis. Yes No
- 2. is providing services which are not similar to those currently being provided or which can be provided by any MSU employee(s). Yes No
- 3. is providing services which are not performed on a full time, regularly occurring or continuing basis at MSU. Yes No
- 4. is free from MSU's control or direction in the performance of the service. The University has the right to control only the outcome, while the individual is responsible for determining means and methods used to perform services. Yes No
- 5. is paid on the basis of a completed project or on a basis consistent with other independent contractors in the same trade, occupation, profession or business. Yes No
- 6. will set priorities on the amount of effort and hours of work to accomplish the required services within a stated time frame. Yes No
- 7. is responsible for furnishing the knowledge, space, supplies, equipment and/or tools necessary to perform the service, responsible for covering the expenses associated with the service, and entitled to the resulting profit or loss. Yes No
- 8. will receive no training, supervision, or instruction from the University, other than conveying the scope of the service desired. Yes No
- 9. has no set hours and/or days of the week that the individual or business is required to work. Yes No
- 10. will serve in an advisory or consulting capacity with a MSU employee (i.e., the individual will be working with a MSU employee in a "collaboration between equals" type of arrangement). Yes No

I certify to the best of my knowledge that the above information is correct:

Department Head Name/Title (please print)

_____ **Department Head Signature**

_____ **Date**

To be completed by HRM Generalist

Does not constitute an employer-employee relationship Classification is Independent Contractor/Consultant

Does constitute an employer-employee relationship Classification is Employee

_____ **Signature HRM Generalist**

_____ **Date**