

Worker Classification Questionnaire

Individuals who provide a service to the University must be classified as either an **Independent Contractor (IC)** or an **Employee**.

Completing the questions below will help the University to determine the worker's classification status.

NOTE: It is extremely important that the determination is made prior to the commencement of services.

Section I. Relationship with the University

<p>A. Is this individual a University employee? University employees can only receive royalty payments or payments for clinical trial participation. All other payments should be processed through payroll or an exception obtained from the Treasurer's Office</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>B. Is it currently expected that the University would hire this individual as an employee immediately following the termination of his or her independent contractor services?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No Treat as an Employee</p>
<p>C. During the 6 months prior to the date on which the independent contractor services commenced did the individual have an official University appointment (including temporary)? State statute prohibits payments to ex-employees for services for up to 6 months after being employed by the University.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No Treat as an Employee</p>
<p>D. Will the individual be teaching a course that is a <u>degree prerequisite for students</u> or <u>provide credit for a University degree</u>?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No Treat as an Employee</p>
<p>E. Will they perform research under the direct supervision of a university professor or employee?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No Treat as an Employee</p>

If the answer was "Yes" to questions B, C, D, or E - STOP! The person must be compensated through payroll and you do not need to complete this form.

For all other answers, proceed to Section II.

Section II. Personal/Background Data

Department Name: _____

Prepared by Name: _____

Preparer's Email: _____

Service Provider's Name: _____

Service Provider's Phone: _____

Description of services to be performed: _____

Be as specific as possible to allow prompt processing. _____

Existing IRIS Vendor Number _____

Last 4 Digits of SSN _____

Section III. Department Certification

I certify that I have sufficient knowledge of the relationship in order to prepare this questionnaire, and I understand that should the Internal Revenue Service ("IRS") disagree with the classification, the University may hold my department financially responsible for any additional compensation (due to gross up, including fringe rate), taxes, interest, or penalties that the IRS or other regulatory bodies might assess.

Department Preparer's Name:	Department Preparer's Signature:
Date:	

Section IV. Check all that apply.

- Guest speakers; guest artists and performers; professional models
- Athletic game officials, contest judges or assistants
- Rental services – facilities or equipment
- Financial and legal services provided by individuals who perform these services for the general public
- Medical services provided by individuals who perform these services for the general public
- Accreditation evaluation services
- Photography or graphic services
- Provision of goods/products only
- Royalties (Can be paid to University employees)
- Research Participants (Can be paid to University employees)
- Tuning/adjustment of university musical instruments
- Prizes/contest award (If payment to UT student, approval from financial aid must be attached)
- Court Reporters
- Participant at a UT-Sponsored Workshop

If any services are checked – STOP!! YOU ARE DONE!!

For new vendors, the completed form should be attached to the - create a vendor request transaction in IRIS (ZXK1). For existing vendors, the form should be scanned and sent to the Systems Accounts Payable Office via email at AP_Vendor@tennessee.edu.

Call 865-974-3086 if you have any questions or need assistance.

If nothing was checked, proceed to Section V below.

Section V. Complete only one category, A. OR B. OR C., depending on the type of services to be performed and then proceed to Section VI.

If you are instructed to “Treat as an Employee,” **STOP!** These payments must be processed through payroll, and you do not need to complete this form.

A. Teacher/Lecturer/Instructor

1. Has or will the individual be engaged in this capacity fewer than 5 days in a 12 month period?	<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <input type="checkbox"/> Yes May be an IC </div> <div style="text-align: center;"> <input type="checkbox"/> No Go to 2 </div> </div>
2. Will they provide the same or similar services to other entities or to the general public as part of a trade or business?	<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <input type="checkbox"/> Yes May be an IC </div> <div style="text-align: center;"> <input type="checkbox"/> No Go to 3 </div> </div>
3. In performing instructional duties, will the University have any control over the course materials that are used?	<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <input type="checkbox"/> Yes Treat as an Employee </div> <div style="text-align: center;"> <input type="checkbox"/> No Treat as IC </div> </div>

B. Researcher

Researchers hired to perform services for a University department are presumed to be employees of the University unless they are serving in an advisory capacity.

Will they serve in an advisory capacity with a university professor or employee?	<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <input type="checkbox"/> Yes Treat as an IC </div> <div style="text-align: center;"> <input type="checkbox"/> No Treat as an Employee </div> </div>
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C. Individuals Not Covered Under Sections A. or B.

<p>1. Do they provide the same or similar services to other entities or to the general public as part of a trade or business?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No May Be an IC</p>
<p>2. Will they provide their own tools/supplies/materials to perform the required work?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No May Be an IC</p>
<p>3. Will they rely on their expertise rather than receive specific instructions from the department regarding performance of the required work?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No May Be an IC</p>
<p>4. Can they set the number of hours and/or days of the week that they work as opposed to the University setting their work schedule?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No May Be an IC Treat as an Employee</p>

Proceed to Section VI if not instructed to treat as an employee.

Section VI. Independent Contractor Certification (To be completed by person performing service)

I acknowledge that the information on this questionnaire is accurate and that I will be performing any service as an independent contractor and that nothing shall be construed to create an employer/employee relationship. Being an independent contractor, I acknowledge that I would not be eligible for University benefits, and I am responsible for all applicable taxes, and insurance associated with any payments received from the University.

Independent Contractor's Name:	Independent Contractor's Signature:
Date:	

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