

# Checklist for Determining Workers’ Status Employee or Independent Contractor

**Purpose:** This form will be used to determine if an individual should be classified as an independent contractor or as a SUNY Buffalo State University employee.

# Section I: Proposed Individual to Perform Work

|  |  |
| --- | --- |
| Name of Individual Who Will Perform Work:      |  |
| Department:      | Name of Department Head/Supervisor:      |

**Section II: Nature of Work**

Briefly describe the nature of the work that you propose the individual listed above perform for Buffalo State:

|  |  |  |
| --- | --- | --- |
| **Section III: IRS 20-Factor Test Plus One** | **Yes** | **No** |
| 1. Is this individual currently employed by the Buffalo State, SUNY, the State of New York, Research Foundation, or a statewide elected office in any capacity? (If yes, this individual must be an employee.)
 | [ ]  | [ ]  |
| 1. Is the individual required to comply with specific instructions on where, how, and when the work is to be done?
 | [ ]  | [ ]  |
| 1. Will the individual be provided training to perform the job in a particular manner?
 | [ ]  | [ ]  |
| 1. Are the services performed as an integral part of the University’s operations?
 | [ ]  | [ ]  |
| 1. Must the services be rendered personally?
 | [ ]  | [ ]  |
| 1. Does the University hire, supervise and pay assistants to help the individual perform the work?
 | [ ]  | [ ]  |
| 1. Is there a continuing relationship between the individual and the University?
 | [ ]  | [ ]  |
| 1. Does the University set the work schedule?
 | [ ]  | [ ]  |
| 1. Is the individual required to devote his/her full time to the University?
 | [ ]  | [ ]  |
| 1. Is the work performed at the University’s place of business or at specific places designated by the University?
 | [ ]  | [ ]  |
| 1. Does the University direct the sequence in which the work is performed?
 | [ ]  | [ ]  |
| 1. Are oral or written reports required to be submitted?
 | [ ]  | [ ]  |
| 1. Will the payments to the individual be made by the hour, week, or month rather than by the job or on a commission?
 | [ ]  | [ ]  |
| 1. Are travel and lodging expenses reimbursed?
 | [ ]  | [ ]  |
| 1. Does the University furnish the tools and materials?
 | [ ]  | [ ]  |
| 1. Does the individual have a significant investment in equipment or facilities used in performing their services?
 | [ ]  | [ ]  |
| 1. Does the individual stand to realize a profit or a loss as a result of the work?
 | [ ]  | [ ]  |
| 1. Does the individual work exclusively for the University?
 | [ ]  | [ ]  |
| 1. Does the individual work predominately for the University rather than making services available to the general public?
 | [ ]  | [ ]  |
| 1. Can the individual be discharged for reasons other than nonperformance or contract provisions?
 | [ ]  | [ ]  |
| 1. Can the individual terminate the relationship without liability?
 | [ ]  | [ ]  |

# CERTIFICATION: I certify that I have answered the questions above accurately, to the best of my knowledge. I understand that SUNY Buffalo State University could be held financially liable for any additional taxes, fees, and penalties that the IRS may assess due to misclassification of services.

Department Authorization (Signature) Name (Print) Date

**NOTE:** Any individuals who are currently paid by New York State Funds or Research Foundation **cannot** be paid as an independent contractor.