

University of North Carolina at Charlotte

Independent Contractor/Employee Checklist

For tax purposes, a service provider is either an employee (paid through Payroll) or an independent contractor (paid through Accounts Payable). This checklist incorporates IRS guidance on worker classifications to help determine the appropriate classification. If you have any questions or would like assistance in making classification decisions, please contact the Tax Office at 704-687-5819 or mboyd37@uncc.edu.

	Yes	No	N/A
1. Is the individual on record as a current employee of the University or any other NC state agency?	_____	_____	_____
2. Is it expected that the University will hire this individual as an employee following the termination of this work?	_____	_____	_____
3. During the 12 months prior to this work, was the individual a University employee?	_____	_____	_____
4. Does the University provide the individual with instructions as to when, where, and how the work is to be performed?	_____	_____	_____
5. Does the University provide training to the individual?	_____	_____	_____
6. Does the University require the individual to submit interim reports?	_____	_____	_____
7. Does the University pay for the individual's business and travel expenses?	_____	_____	_____
8. Does the individual have an investment in their own business?	_____	_____	_____
9. Does the individual make their services available to other relevant markets?	_____	_____	_____
10. Is the individual paid by the hour, week or month?	_____	_____	_____
11. Can the individual recognize a profit or loss from the services performed?	_____	_____	_____
12. Does the University have a written contract with the individual for the services being performed?	_____	_____	_____
13. Is the work being performed a key or integral part of the regular business of the University? a. If the work is teaching, lecturing and/or instructional related, is the work associated with a for-credit class?	_____	_____	_____
14. Can the University refuse payment to the individual or terminate the individual for unsatisfactory work?	_____	_____	_____

TO BE COMPLETED BY THE DEPARTMENT:

Service Provider Name: _____

Description of Services to be Provided: _____

Time period of Service and/or Number of Days Service Provided: _____

Form Completed By: _____ Date: _____

TO BE COMPLETED BY THE TAX OFFICE:

Determination: Independent Contractor _____ Employee _____

Determination Made By: _____ Date: _____