

*****The evaluation form does not need to be completed if the services being performed are for a cost of less than \$5,000 and the individual is *not* a current or former University employee, *not* a current University student, or the services are *not* being performed in an international location. If the individual is not a U.S. citizen, the Tax Office must be contacted to resolve any tax issues *****

This form is designed to assist the University of San Diego (USD) in determining whether an individual providing services is considered an independent contractor or employee. The hiring department is required to complete this form and return it to the Office of Tax & Compliance (Tax Office) prior to the department engaging in business with the individual. The department should send the completed form to the Tax Office by e-mail at compliance@sandiego.edu. The Tax Office will make a determination of status between employee or independent contractor. Once a decision has been made, the Tax Office will notify the department.

If there is a proposed contract/scope of work, please attach a copy of the contract to this form when sending to the Tax Office. Information contained within a contract may assist in the determination of status. If the relationship or information contained in this form changes, the hiring department must complete a new form with the updated information.

If there are any questions regarding the independent contractor review process, please contact the Office of Tax & Compliance, at compliance@sandiego.edu or x4197. For further information, please see *Independent Contractor Review Guidance*, available on the Procurement Services website (<http://www.sandiego.edu/procurement/forms/index.php>).

Part A: Services Exempt from Independent Contractor Review

*****Skip Part A if the individual is a current or former University employee, current University student, or the services are being performed in an international location.*****

If the services being performed are for a cost of more than \$5,000 and any of the below apply, please indicate and only complete Part B, Lines 1-5, Part D, Section 1 and submit the form directly to Procurement Services.

- | | |
|--|---|
| <input type="checkbox"/> The services being performed are under the same terms of an existing agreement and this is a no cost extension. | <input type="checkbox"/> The individual is a guest lecturer, guest speaker, and/or receiving an honorarium. |
| <input type="checkbox"/> The individual is providing entertainment services or performing at a special event. | <input type="checkbox"/> The individual is providing proof reading services. |
| <input type="checkbox"/> The services are being performed by an employee from an approved temporary agency. | <input type="checkbox"/> The individual is providing transcription services. |
| <input type="checkbox"/> The individual is a research study participant. | <input type="checkbox"/> The individual is providing graphic design services. |
| <input type="checkbox"/> The individual is providing translation services. | <input type="checkbox"/> The individual is providing film editing services. |
| <input type="checkbox"/> The individual is providing close captioning services. | <input type="checkbox"/> The individual is providing photography services. |
| <input type="checkbox"/> The individual is providing copy editing services. | <input type="checkbox"/> The individual is providing videography services. |

Part B: Service Provider Information – Complete all applicable information

1. Individual Name: _____
2. Legal Business Name (if differs from above): _____
3. Social Security Number (if legal business name does not differ): _____
4. If the legal business name differs from individual name, please complete all of the following that apply:
 - Type of business (i.e., Sole Proprietorship, Partnership, LLC): _____
 - Employer Identification Number (EIN): _____
 - Number of employees: _____
 - Date of creation: _____
 - Names and Titles of Officers: _____
 - _____
 - _____
 - _____
5. U.S. Citizen or resident alien?
 Yes No (if no, the Tax Office must be contacted to resolve any tax issues prior to an agreement being signed)

EMPLOYEE/INDEPENDENT CONTRACTOR EVALUATION

Finance Office | Tax & Compliance



- 6. Is the individual a current employee of USD? Yes No
 - a. If no, is it expected that USD will hire this individual as an employee following the termination of his or her service? Yes No
- 7. Was the individual a USD employee (including temporary) any time during the last 12 months? Yes No
 - a. If yes, did the individual provide the same or similar services while an employee? (same department/same supervisor) Yes (If yes, skip to Part D. The individual must be paid as an employee.) No
- 8. Is the individual currently a student of USD? Yes No
- 9. Is the individual a previous Independent Contractor of USD? Yes No
 - a. If yes, please indicate when: _____
- 10. For research/grant related projects, will the research be externally funded? Yes No
 - a. If yes, please list funding agency: _____

Part C: Independent Contractor Criteria

	Yes	Example for Yes answer	No	Example of No answer
1. Will the individual decide how work is to be done without USD's direction or instruction?		Individual determines own schedules, location, and tasks.		Individual complies with instructions.
2. Is the individual responsible for his/her own training?		Individual Responsible for own training.		USD will provide training.
3. Does the individual hire his/her own employees?		Services can be performed by individual's subcontractor or employees.		Services must be performed by individual.
4. Does the individual set his/her own hours of work?		Individual is responsible for own schedule.		USD sets the hours.
5. Does the individual perform services off-site?		Performs services at individual's place of business.		Performs services at USD.
6. Does the individual decide the order or sequence of services?		Determines the order or sequence of services.		USD determines the order or sequence of services.
7. Can the individual determine whether oral or written interim reports are required?		May choose to provide interim reports.		USD requires oral or written interim reports.
8. Will the individual submit an invoice for commission or project?		USD will pay invoices for this project.		USD pays on an hourly, weekly, or monthly basis.
9. Will individual pay for own business and travel expenses?		Responsible for all business expenses.		USD pays for business and travel expenses.
10. Does individual furnish own Tools and Materials?		Individual furnishes tools, equipment materials and supplies.		USD furnishes tools, equipment, materials and supplies.
11. Does the individual have an investment in own business?		Individual invests in facilities used to perform services, such as office space or equipment.		USD provides facilities.
12. Will the individual recognize profit or loss based on good or bad decisions?		Individual bears risk of economic gain or loss as a result of the individual's services.		USD compensates regardless of performance or outcome.
13. Is the individual engaged for a specific project?		A continuing relationship is not anticipated. Projects will be awarded only when the need arises, and will be based on bids and specifications.		USD anticipates a continuing relationship.
14. Does the individual work for other clients?		Can perform services for multiple, unrelated clients at the same time.		Works for only one client at a time.
15. Does the individual advertise services?		Advertises business in publications, yellow pages, website, etc.		No advertising of services or business.

EMPLOYEE/INDEPENDENT CONTRACTOR EVALUATION

Finance Office | Tax & Compliance



16. Will the individual maintain independent activities?		Maintains own infrastructure such as office space, email and server.		USD will integrate individual into daily operations with access to USD email, software, or required attendance at meetings.
17. Could the individual risk legal action if contract terms are not met?		Individual must comply with contract terms or otherwise face legal repercussions.		Right to immediate termination/resignation.
18. Does the individual have professional liability insurance?		Does have liability insurance.		Does not have liability insurance.
19. Which statement best describes the service provided to USD?		Lecturing (one time), consulting and advisory services.		Teaching, Lecturing, or other service on a continuous basis.
20. Which statement best describes the individual's current/past relationship with USD?		Has never been employed by USD or affiliated entity.		Has been employed by USD or affiliated entity.

Please provide a description of services, including cost, and/or any additional comments (if not attaching a copy of the proposed contract/Scope of Work):

Indicate the time period during which the services will be rendered and the expected number of hours to be worked on a weekly basis:

Part D: Conclusion and Certification

1. Departmental Representative Certification:

I certify that I have firsthand knowledge of the relationship in order to prepare or review the above checklist with complete and thoughtful accuracy.

I have reviewed the above responses and acknowledge that as a person with authority over the indicated project, I understand that should the Internal Revenue Service (“IRS”) or the State of California (“CA”) disagree with the independent contractor classification, University of San Diego 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 CA might access.

Signature of Department Representative: _____

Print Name: _____

Title: _____

Department: _____

Date: _____

Phone: _____

E-mail: _____

2. Finance Office | Tax & Compliance Approval:

The above named Service Provider shall be treated as an _____.

Signature: _____

Print Name: _____

Title: _____

Date: _____

Finance Office Comments: