Southern Methodist University
Independent Contractor Determination Checklist

Engaging the services of any individual or company as an independent contractor?

The department must complete this form to help determine the proper tax status of the company or work status of the individual - either as an employee of the University or an independent contractor. This determination must be done every calendar year or when engaging in service(s).

Instructions:

1. The department completes the checklist (Sections A – C) if unsure how to answer some questions contact the individual or company for clarification (do not guess). This step helps SMU make appropriate tax determinations to protect itself and the individual.
2. The document must be converted into a PDF format (scanned).
3. Forward the scanned document in an email to the IndependentContractors@smu.edu for evaluation. Approvals are conducted every Wednesday.

Determinations of an Independent Contractor or Employee:

a. If the individual or company is considered to be an independent contractor, the department contact indicated below (Section C) will receive an approval via email. The hiring department must receive approval before processing a payment request. Accounts Payable will not process the payment request if an approval is not on file.

b. If the individual is considered to be an employee, the department contact will be notified to follow the regular hiring procedures to place the individual on the University's payroll. The hiring department will send the individual to the Department of Human Resources for processing after completing the appropriate forms http://www.smu.edu/hr/Main/TempAdjStu.asp.

Section A: Relationship with Southern Methodist University	**YES**	**NO**
1. Does this individual currently work for Southern Methodist University as an employee?	☐	☐
2. Does Southern Methodist University desire to hire this individual as an employee immediately following the termination of his or her services as an independent contractor?	☐	☐
3. Is the individual the primary instructor in a degree seeking or academic credit bearing certification program?	☐	☐

** If "**YES**" to any question above, the individual should be treated as an employee. **

Section B: Additional Questions for Consideration	**YES**	**NO**
1. Was the individual on SMU payroll (either as a regular or temporary employee) at any time during the current calendar year?	☐	☐
2. Is the individual a "guest lecturer," e.g., an individual who lectures at only one or two class sessions within a semester?	☐	☐
3. Will the individual present his/her own original materials? *Leave blank if not applicable.*	☐	☐
4. Does the individual perform the same or similar services for the general public (outside SMU) as part of a continuing trade or business?	☐	☐
5. Will the individual work full-time for another entity (not SMU) while performing services? If yes, please give name of the entity_____.	☐	☐
6. Will the University set the number of hours and/or days of the week that the individual is required to work?	☐	☐
7. Is there is a contract for services with SMU? (If "yes," attach copy of contract)	☐	☐
8. Does this individual have a special skill or expertise that is not currently available within the University?	☐	☐

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Section C: General Information for Review

Independent Contractor's Legal Name:
(If provider is a Corporation on W-9 or has the abbreviation "Inc." in the title, this form is not needed)

_____
(Please Print)

Independent Contractor's Mailing Address:

_____ _____ _____ _____
(Street) (City) (State) (Zip Code)

Description of services and SMU program information to make determination:

_____
_____
_____
_____
_____

Location where services will be provided:

_____

Specific Date(s) of Service: _____If a range, how many times will use? _____

Payment based on:

☐ Fixed Total Fee: $_____ ☐ Cost per unit _____ ☐ Other: _____

Submitted by: _____ _____
(Signature of SMU representative) (Date)

_____ _____
(Print Name and Department) (SMU Email Address)

Financial Officer's Name: _____

Do not write below this line

Classification Determination: Independent Contractor

Reviewed by: _____ _____
(Human Resources Representative) (Date)

Reviewed by: _____ _____
(Tax Compliance) (Date)