



## 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 classification of the worker- either as an employee of the University or an independent contractor for tax reporting purposes. This determination must be made every calendar year or for each type of service engagement.

#### Instructions:

1. Independent Contractor Determination Checklist **must be completed prior to commencement of services.**  
**A statement of work must be attached.**
2. The department completes the checklist (Sections A – D). 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.
3. Forward the **Checklist** and **Statement of Work** in an email to the [IndependentContractors@smu.edu](mailto:IndependentContractors@smu.edu) for evaluation. Checklists are reviewed within 72 hours of receipt.

#### Determinations of an Independent Contractor or Employee:

- a. If the individual or company is determined to be an independent contractor, the department contact indicated below (Section D) will receive an approval via email. The department must receive approval before submitting a payment request. Accounts Payable will not process the payment request if the approval is not on file.
- b. If the individual should be an employee, the department contact will be notified to follow the regular hiring procedures.

Section A: Contractor Information		
<b>Citizenship status of the Independent Contractor</b> _____ U.S. Citizen    _____ Resident    _____ Nonresident Alien		
<b>Federal Tax Classification</b> _____ Individual    _____ Sole Proprietor    _____ Single-Member LLC    _____ Partnership _____ C Corporation    _____ S Corporation    _____ Trust/Estate    _____ Limited Liability Company Other: _____		
Section B: Relationship with Southern Methodist University	YES	NO
1. Does this individual currently work for Southern Methodist University as an employee?		
2. Is the individual the primary instructor in a degree seeking or academic credit bearing certification program?		
3. Was the individual on SMU payroll (either as a regular or temporary employee) at any time during the current calendar year?		

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

Section C: Additional Questions for Consideration	YES	NO
1. Is the individual a "guest lecturer," who will conduct only a few sessions at a class and is not an SMU employee?		
2. Will a current University employee instruct the individual on how to do the work rather than rely on the individual's expertise?		
3. Does the individual have a continuing trade or business and perform the same services for other customers?		
4. Does the individual work full-time for another entity (not SMU) while performing services? If yes, please give name of the entity: _____		
5. Will the University set the work schedule for the individual?		
6. Is there a contract for services with SMU? (If "yes," attach copy of contract below.)		
7. Does SMU pay employees to perform essentially the same or similar services?		



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8. Will SMU provide the individual with the necessary tools, materials and equipment to perform the work, including a computer, SMU email address and office space?		
9. 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?		
<b>Section D: Proposed Contract Work Information</b>		
Independent Contractor's Legal Name:		
Independent Contractor's Mailing Address:		
Statement of work must be sent with ICD email. Statement of work attached: <b>YES</b>		
Is this work related to a project, grant, research, or intellectual property?	<b>YES</b>	<b>NO</b>
Location where services will be provided:		
Specific Date(s) of Service:  Begin Date:  End Date:  If a date range, how many times will work be performed? Provide estimated dates of service and total expected cost.		
Payment Based on:  Fixed Total Fee: \$ _____ Cost Per Hour: \$ _____ Cost Per Unit: \$ _____		
<b>I certify to the best of my knowledge that the above questions have been answered correctly.</b> <i>Requester signature not required, you may type in the information.</i>		
Requester:	Date:	
School or Area:	Extension:	
Finance Contact:	Finance Contact Extension:	
Org to Charge:		
<b>Do not write below this line</b>		
<b>Classification Determination:</b>  Independent Contractor _____  Temporary Employee _____		