**Florida SouthWestern State College**

**Employee/Independent Contractor Determination Checklist**

**NOTE: This form must be completed by the department and reviewed and approved by the Office of Financial**

**Services BEFORE making a commitment to an individual to be paid as an independent contractor.**

This two-page checklist must be completed to help the Office of Financial Services determine whether an employer/employee relationship exists for federal, state and FICA tax purposes. The questions below will provide information as to the degree of control and the degree of independence in the relationship between the individual performing services and FSW, although

additional information may be requested to make the appropriate determination. Final determination is made by the Office of Financial Services and is based on consideration of all the known facts and not any one answer alone.

Sections 1 and 2 may be completed by the requesting department or by the individual performing service. Section 3 must

be fully completed by the requesting department. Section 4 must be signed by the originating department. Incomplete forms will be returned to the originating department.

**EXCEPTIONS** – The Checklist must be completed for engagements of all service providers except for:

* expense reimbursement only (no income payment or honorarium is included)
* cumulative payments to the individual service provider of less than or equal to $600 per calendar year
* individuals performing external peer review consulting services as part of departmental or program accreditation

 or performance monitoring

* athletic officials
* corporations, partnerships, or other business entities with an employer identification number (EIN)
* Mentor Teacher Stipends

Policy and Procedure references are: 6Hx6:5.02, 04-0107; IRS references are: Publication 1779, Form and Inst.1099

 **NAME OF SERVICE PROVIDER**

**Section 1 Current Employer/Employee Relationship YES NO**

1. Has this individual been employed in the same capacity by FSW (regular or temporary appointment) A. [ ]   [ ]

during the 12-month period prior the date these services are to begin?

1. Does FSW plan to hire this individual as an employee in the same capacity soon after the period B. [ ]  [ ]

of his or her services as an independent contractor?

1. Is this individual currently working in the same capacity as an independent contractor for FSW, C. [ ]  [ ]

and/or has he/she worked as an independent contractor for FSW within the past 12 months?

**Section 2 All Other Individuals (not current employee/contractor)**

1. Will the individual be given or required to follow detailed instructions as to what 1. [ ]  [ ]

 methods of operation to use to accomplish their task (as opposed to what the task is?

1. Will you provide training to the individual to perform the task? 2. [ ]  [ ]

1. Will the individual be allowed to hire others to do the work for them? 3. [ ]  [ ]

1. Will the individual establish his/her own work hours? 4. [ ]  [ ]
2. Will the work performed be essential to your project? 5. [ ]  [ ]
3. Will the individual have a continuing relationship with the project? 6. [ ]  [ ]
4. Will the individual be able to hire, supervise, and pay assistants independently? 7. [ ]  [ ]
5. Does the individual have customers other than FSW? 8. [ ]  [ ]
6. Will the individual decide when and where the work will be performed? 9. [ ]  [ ]
7. Will the individual determine the order and sequence for the job? 10. [ ]  [ ]
8. Will the individual be required to submit interim progress reports to you? 11. [ ]  [ ]
9. Will the individual be paid for the job, not for the time spent doing the job? 12. [ ]  [ ]

1. Can the individual work for more than one firm at a time? 13. [ ]  [ ]
2. Will the individual pay for his/her expenses involved in completing the work? 14. [ ]  [ ]
3. Will the individual furnish his/her own tools and supplies? 15. [ ]  [ ]
4. Can the individual perform his/her services without the benefit from your projects facilities? 16. [ ]  [ ]
5. Can the individual prove that the services provided are made available to other customers? 17. [ ]  [ ]
6. Will the individual be liable for any expenses, liabilities, and/or losses he/she may encounter 18. [ ]  [ ]

 in performing the job?

1. Can the individual be terminated at will? 19. [ ]  [ ]
2. Can the individual be paid for partial completion of the job? 20. [ ]  [ ]

**Section 3 General Information - Please print clearly - All information is required**

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| Service Provider’s Name:       Social Security Number\*:      Mailing Address:       |

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| --- |
| Specific services to be provide:       |

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| --- |
| Location where services will be provided:      Total Fee:       Fee is Fixed: [ ]  Hourly Rate: [ ]  Other:       Start Date:       End Date:        |

\*The social security number shall be used for IRS reporting purposes, i.e. W-9, 1099.

 **Section 4 Certification by: Florida SouthWestern State College Requesting Department**

**Please note that per FSW’s College Operating Procedures 04-1011, Request for Purchase, and 04-1012, Purchase Orders, procurement of services over $250 require a Purchase Requisition and may require 3 competitive solicitations. For more information, please contact the Purchasing Department.**

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| **Budget Administrator Signature:** **Print Name:** **Date:** **Department:** **Form prepared by:**  |

**The approved Checklist will be returned to the individual indicated here. To avoid delays, do *NOT* send the Checklist to Human Resources. For questions, please contact the Director of Budget and Financial Services at 239-489-9329.**

**Section 5 Certification by the Director, Finance & Accounting**

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| **Approved by:****Reviewer Notes:** |