|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Part 1 – To be completed by the Unit or Department submitting the Requisition** | | | | | | | | | | | |
| **Classification Worksheet For Federal Tax Purposes** | | | | | | | | | | | |
| This portion of the worksheet addresses federal tax compliance only. There are other state and federal laws regarding classification of workers as independent contractors or employees. For example, to determine whether a worker is an employee for unemployment insurance purposes, please refer to the Employment Determination Guide issued by the State of California Employment Development Department (EDD), which is available at <http://www.edd.ca.gov/pdf_pub_ctr/de38.pdf>. For more information on unemployment insurance, you may also consult the Accounting Manual Chapter T-182-77.5, Payroll: Unemployment Insurance, on the internal payroll site. | | | | | | | | | | | |
| **Department:**  Click here to enter text. | | | | | | | | | | | |
| **Name of Contractor**  Click here to enter text. | | | | | | Check the box that applies:  **Sole Proprietor**  **Partnership**  **Corporation** | | | | | |
| **Name of Company** | | **Contactor Phone Number** | | | | | | **Contactor E-mail address** | | | |
| Click here to enter text. | | Click here to enter text. | | | | | | Click here to enter text. | | | |
| **Contractor Address (street address, city, state, zip code)**  Click here to enter text. | | | | | | | | | | | |
| **If a foreign national or non-US citizen provide:** | | | **Country of Citizenship**  Click here to enter text. | | | | | | **Visa Type**  Click here to enter text. | | |
| Is the proposed contractor a current employee? | | | | | | | | | | | **Yes**  **No** |
| If no, is it expected that the University will hire this proposed contractor as an employee following the termination of this service? | | | | | | | | | | | **Yes**  **No** |
| Was the proposed contractor a University employee any time during the last two years and did they provide the same or similar services while an employee? | | | | | | | | | | | **Yes**  **No** |
| Is there a conflict of interest? (please refer to [UCR Policy 750-63](https://fboapps.ucr.edu/policies/index.php?path=viewPolicies.php&policy=750-63) and [UC Guidance](https://policy.ucop.edu/doc/1200679/CompendiumCOIPoliciesGuidance), and if necessary complete the [UCR Conflict of Interest Form](https://bfs.ucr.edu/document/purindependent-contractor-conflict-interest-formdocx)) | | | | | | | | | | | **Yes**  **No** |
| Does the proposed contractor have Commercial Liability Insurance that meets UC’s minimum requirements for the type of work they will be doing? | | | | | | | | | | | **Yes**  **No** |
| Will work be performed on campus? | | | | | | | | | | | **Yes**  **No** |
| **Proposed Contract Work Information:** Describe in full detail the services requested. Include deliverables, milestones, benchmarks and special terms: | | | | | | | | | | | |
| **Period of performance: Start date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ End date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | | | | | | | | | | | |
| **Rate of pay: Hourly Rate: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Fixed fee: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | | | | | | | | | | | |
| **Part 2 – To be completed by the Unit or Department submitting the Requisition** | | | | | | | | | | | |
| **IRS Classification Factors** | | | | | | | | | | | |
| Before the University enters into a contract with an independent contractor, the following checklist must be completed to help determine whether an employer/employee relationship exist. | | | | | | | | | | | |
| **IRS Classification Factors** (Yes = Employee and No = Contractor) | | | | | | | | | | | |
| **Behavioral Control:** Right to direct and control details and means by which worker performs services. | | | | | | | | | | | |
| 1. **Instructions.** Will the University have the right to give the worker instructions about when, where and how he or she is to do the job? | | | | | | | | | | | **Yes**  **No** |
| **Financial Control:** Right to direct and control economic aspects of the worker’s activities. | | | | | | | | | | | |
| 1. **Significant Investment.** Has the worker failed to invest in facilities (such as an office) used to perform services? | | | | | | | | | | | **Yes**  **No** |
| 1. **Payment of Expenses.** Will the University pay the worker’s business or travel expenses? | | | | | | | | | | | **Yes**  **No** |
| 1. **Services Available.** Does the worker not make his or her services available to other employers? | | | | | | | | | | | **Yes**  **No** |
| 1. **Payment by Hour, Week, Month.** Will the University pay the worker by the hour, week, or month rather than by commission or by the job? | | | | | | | | | | | **Yes**  **No** |
| 1. **Realization of Profit or Loss**. Will the arrangement prevent the worker from realizing a profit or suffering a loss? | | | | | | | | | | | **Yes**  **No** |
| **Relationship of Parties:** Intent of parties concerning status and control of worker. | | | | | | | | | | | |
| 1. **Right to Terminate.** Could the University terminate the worker at any time without incurring liability? | | | | | | | | | | | **Yes**  **No** |
| 1. **Regular Business Activity.** Is the work to be performed part of the regular business of the University, such as teaching or research? | | | | | | | | | | | **Yes**  **No** |
| 1. **Written Contract.** Will a written contract not be executed describing the worker as an independent contractor? | | | | | | | | | | | **Yes**  **No** |
| 1. **Employee Benefits.** Will the worker receive any employee benefits? | | | | | | | | | | | **Yes**  **No** |
| **EVALUATION OF CLASSIFICATION FACTORS** | | | | | | | | | | | |
| **List areas that support employee status** | | | | | **List areas that support contractor status** | | | | | | |
| Click here to enter text. | | | | | Click here to enter text. | | | | | | |
| **Determination** | | | | | | | | | | | |
| If required, has Procurement approved the Conflict of Interest Form? If so, please attach the approval to this request. | | | | | | | | | | | **Yes**  **No** |
| Consulted with Central Human Resources’ Policy Analyst (**Required**) Submit form to **Sinclair.dickerson@ucr.edu** | | | | | | | | | | | **Yes**  **No** |
| Hire worker as an employee | | | | | | | | | | | **Yes**  **No** |
| Enter into contract with worker as an independent contractor | | | | | | | | | | | **Yes**  **No** |
| **Part 3 – Department Authorization and Certification** | | | | | | | | | | | |
| The responsible department authority is to complete this section. By authorizing the transaction, the department authority warrants and represents that the information provided is true and correct. | | | | | | | | | | | |
| **Department Head Authorized Signature** | | | | **Printed Name** | | | | | | **Title or Position** | |
|  | | | |  | | | | | |  | |
| **Date:** Click here to enter text. | **Telephone Number:** Click here to enter text. | | | | | | Email Address: Click here to enter text. | | | | |

***If the department is requesting a contract with an independent contractor, please furnish a copy of this Checklist to procurement as a part of the request.***