UNIVERSITY OF MISSOURI – COLUMBIA
INDEPENDENT CONTRACTOR DOCUMENTATION

The information provided below will assist the University in determining whether the individual performing the services will be classified for federal, state and FICA tax purposes as an employee or as an independent contractor. The documentation should be completed by the University representative most knowledgeable about the services to be rendered and responsible for the acquisition of services. Complete Sections I, II and III (if necessary) and attach to the contract (if required), or if contract is not required, to the payment voucher if it is to be paid as an independent contractor (see MU Business Policy and Procedure Manual Section I:160 for further information). If it is to be paid as an employee, follow the procedures for the hiring of a new employee.

I. _____   _____
(Individual's Name)   PeopleSoft ProjId

Department _____ Form Preparer _____ _____ _____ _____
                                                                                (Name-Printed)   (Name-Signature)   (Date)   (Phone No)

Residency status for tax purposes (check one):   U.S. Citizen ☐   Resident Alien ☐   Non-resident Alien ☐

If individual is not a U.S. citizen, please contact the International Center at 882-5509 for assistance regarding non-citizen tax requirements.

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II. Multiple Relationships with the University

		YES	NO
A.	Does this individual currently perform similar work for the University as an employee?	_____	_____
B.	Is it currently expected that the University will hire this individual as an employee immediately following the termination of his or her independent contractor services?	_____	_____
C.	During the 12 months prior to the date on which the independent contractor services commenced, did the individual have an official University appointment (including temporary) and provide the same or similar services?	_____	_____
D.	Does the University pay as employees others who perform essentially the same duties that are to be performed by this individual?	_____	_____
E.	Does the individual only provide services to the University of Missouri and not offer their services to the general public as part of a trade or business?	_____	_____

If the answer is "No" to all questions, proceed to the questions in Section III.
If the answer is "Yes" to any of the five questions, the individual should be classified as an employee and paid via the normal appointment process.

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Classification Guidelines (Complete only one of III.A., III.B., and III.C. depending on the services performed by the individual.)

III.   A. Teacher/Lecturer/Instructor

	YES	NO
1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)?	_____ **Treat as an ind. contractor**	_____ **Go to 2.**
2. Is the individual teaching a course for which students will NOT receive credit toward a University degree?	_____	_____

If the answer to both questions A.1. and A.2. is "Yes," then treat the individual as an independent contractor.
If the answer to either questions A.1. and A.2. is "No," then go to question 3.

	YES	NO
3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual?	_____ **Treat as an ind. contractor**	_____ **Treat as an employee**

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III.   B. Researcher

Researchers hired to perform services for a University department are presumed to be employees of the University. If, however, the researcher is hired to perform research for a particular University professor or employee, please indicate which of the following relationships is applicable by placing a check mark in the appropriate blank:

Relationship #1 -	The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee serves in a supervisory capacity (i.e., the individual will be working under the professor or employee).	# 1 _____	**Treat as an employee**
Relationship #2 -	The individual will serve in an advisory or consulting capacity with a University professor or employee (i.e., the individual will be working "with" the University professor or employee in A "collaboration between equals" type arrangement).	# 2 _____	**Treat as an independent contractor**

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III.   C. Individuals Not Covered Under Sections III.A. or III.B.

	YES	NO
1. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise?	_____ **Treat as an employee**	_____ **Go to 2.**
2. Will the University set the number of hours and/or days of the week that the individual is required to work as opposed to allowing the individual to set own work schedule?	_____ **Treat as an employee**	_____ **Treat as an independent contractor**