

MISSOURI STATE UNIVERSITY
INDEPENDENT CONTRACTOR FORM

REQUISITION # _____

PART I -- To be completed by prospective independent contractor (i.e., the individual providing a service)

THIS FORM SHOULD BE COMPLETED PRIOR TO THE PAYEE COMPLETING THE SERVICES

INSTRUCTIONS: Complete only if you are contracting for payment to an individual or paying for personal services as an independent contractor. If you are hiring an individual or sole proprietor, it is important to establish that the nature of the service does not constitute an employee-employer relationship. The independent contractor questions are important to both Missouri State University and the prospective payee to enable proper tax withholding and reporting in accordance with the IRS rules.

If it is determined that the payee is NOT an independent contractor, then they are an employee and must be paid through the payroll system by completing either a personnel action form or a student employment clearance form, if the payee is Missouri State student. The employee must provide documents establishing identity and eligibility to work and complete a Form I-9 within 3 days of employment and complete a W-4 and direct deposit information. The personnel action form must provide an hourly pay rate and the employee will be required to submit time worked using web time entry.

Payee M# _____

Payee Name (as shown on your income tax return) _____

Business Name (If different from above) _____

Payee Address _____

Telephone _____ Fax _____ E-Mail _____

Check One: Individual _____ Sole Proprietor _____ LLC _____

Federal Tax ID Number: _____ Social Security Number: _____ MO Tax ID Number: _____

***Taxpayer Identification number should match payee/business name that is payable.

☐

I am a U.S. Citizen.

☐

I am a Lawful Permanent Resident. Lawful Permanent Resident should attach a copy of their I-551 Permanent Resident Card or unexpired foreign passport showing the temporary I-551 stamp.

☐

I am a Non-Resident or Resident alien. Non-Resident and Resident alien should contact InternationalPayroll@missouristate.edu for tax purposes and information on appropriate paperwork and tax documents required prior to receiving compensation.

☐

I am a Missouri Resident or Entity.

Describe the Services to be provided: _____

Date Service Performed (specific dates): _____ to _____ Total Amount Due \$ _____

How amount due is determined: Fixed/Project/Lump Sum pay _____ Hourly/Weekly/Monthly Rate _____ Other _____
(Describe Method)

Section I – Relationship with the University

- A. Do you currently work for Missouri State University as an employee?
B. Has the University extended you an offer to be employed by the University?
(Please note employment status as staff/faculty for full/part/temporary-time differs from contracted labor.)
C. Have you worked as an employee of Missouri State University during the 12 months prior to the date of this contract?

If the answer is "NO" to all questions, proceed to Section II.

If the answer is "YES" to any of the questions, the payee should be classified as an employee and paid via payroll.

Yes	No
☐	☐
☐	☐
☐	☐

Section II – Classification Guidelines (Complete Part A only, unless the service provided is associated with B or C)

A. Independent Contractor Questions

1. Have you provided the same or similar services to other unrelated entities or to the general public as a trade or business during the last 12 months?

Yes	No
☐	☐

2. Will your period of service be performed within a set time frame per this contract?	☐	☐
3. Do you make your services regularly available to the general public or businesses other than Missouri State University?	☐	☐
4. Will the department provide specific instructions regarding performance of the required work rather than relying on your expertise? (Training and direction concerning how to complete the task; payee getting more than general directions and objectives about the related task)	☐	☐
5. Does the University provide you long-term assistance, additional support, or reimbursement of expenses such as the tools, equipment, and materials?	☐	☐
6. Will the University set the number of hours and/or days of the work week that you are required to work, as opposed to you setting your own work schedule? <i>(Definition- In the performance of the Services, the amount of time devoted by the Independent Contractor on any given day will be entirely within the Independent Contractor's control, and the University will rely on the Independent Contractor to put in such number of hours as are necessary to fulfill the requirements of the Agreement.)</i>	☐	☐
7. Is there a regular or on-going relationship with you and the prospective payee? For example, are you being hired for more than a one-time task per this contract?	☐	☐
8. Rather than end the relationship per this contract, does the University reserve the right to fire you at any time?	☐	☐
9. Do you perform services exclusively for Missouri State University rather than working for a number of companies at the same time?	☐	☐
10. Do you report to a University staff member who has the right to change HOW you do your work? <i>If the answer is "YES" for questions 1-3 & "NO" to questions 4-10, proceed to subsection B or C if they pertain; otherwise, proceed to Part II.</i> <i>If the answer is "NO" to questions 1-3 & "YES" to questions 4-10, payee should be paid as an employee via payroll.</i>	☐	☐
B. Guest Speaker/Continuing Education Instructor	Yes	No
1. Will you teach a course from which students will receive credit toward a degree? <i>If the answer is "Yes", treat the individual as an employee. If "No", proceed</i>	☐	☐
2. Will the University provide you course materials and tools?	☐	☐
3. Will the University reimburse you for course related expenses? <i>If the answer to questions 2 and 3 is "Yes", treat the individual as an employee. If the answer to either is "No", proceed</i>	☐	☐
4. Have you been invited, as a guest speaker, to lecture in a seminar, colloquium, class, etc?	☐	☐
5. Have you been engaged by the University fewer than 5 times in the past 12 months? <i>If the answer to questions 4 and 5 is "Yes", treat the individual as an independent contractor.</i> <i>If the answer to either question is "No", proceed to question 6.</i>	☐	☐
6. Have you provided the same or similar services to other unrelated entities in the last 12 months?	☐	☐
7. Will the department provide specific instructions regarding performance of the required work rather than relying on your expertise? <i>Regardless of whether question 6 is answered "Yes" or "No", if the answer to question 7 is "Yes", then the individual will be treated as an employee.</i>	☐	☐
C. Researcher	Yes	No
1. Will you perform research under the supervision of a University professor or employee? <i>If the answer to question 1 is "Yes", treat the individual as an employee.</i>	☐	☐
2. Will you serve as an advisor or consultant to a University Professor or employee?	☐	☐
3. Have you provided the same or similar services to other unrelated entities in the last 12 months?	☐	☐
4. Will your period of service be completed within a set time frame per this contract? <i>If the answer to questions 2, 3, and 4 is "Yes", treat the individual as an Independent Contractor; otherwise treat the individual as an employee.</i>	☐	☐

Independent Contractor – Read Part II on next page, read and sign Part III if you agree to the determination of this contract as an Independent Contractor.

PART II - To be read by Individual providing the service – DEFINITION OF AN INDEPENDENT CONTRACTOR

1. Maintains a separate business with his/her own work facility, truck, equipment, materials, or similar accommodations;
2. Holds or has applied for a federal employer identification number, unless the independent contractor is a sole proprietor which is not required to obtain a federal employer identification number under state and federal requirements;
3. Performs or agrees to perform specific services or work for specific amounts of money and controls the means of performing the services or work;
4. Incurs the principal expenses related to the service or work that he/she performs or agrees to perform;
5. Is responsible for the satisfactory completion to work or services that he/she performs or agrees to perform and is or could be held liable for a failure to complete the work or services.
6. Receives compensation for work or services performed for a commission or on a per-job or competitive-bid basis;
7. May realize a profit or suffer a loss in connection with performing work or services; and
8. Has continuing or recurring business liabilities or obligations.

PART III - To be read and signed by Individual providing the service - ORIGINAL SIGNATURE REQUIRED FOR PAYMENT

By signing below, I agree with the statements made on this form and that the form is identified as an invoice/contract. I understand that as an Independent Contractor, I am not covered under the State of Missouri Worker's Compensation Law and that I meet the Independent Contractor definition in Part II of this form. Furthermore, I am a U.S. citizen, a permanent resident of the U.S., or a nonresident alien and the address and social security number or Federal Tax ID number above is correct. I understand that this is taxable income to me and that I am required to report this income on my annual U.S. Tax Return,

Payee Signature (Must be Payee Named Above)

Date

Return this signed form to the University department/unit that engaged you to perform services.

If you do not qualify as an independent contractor you must go through the payroll process before performing services.

PART IV -- For Official Use Only

THIS PART TO BE COMPLETED BY UNIVERSITY DEPARTMENT/UNIT REPRESENTATIVE:

The University employee signing below warrants: that he or she has reviewed the information provided on this form; that the information is true to best of the signer's knowledge, and; the individual's representations regarding the services to be performed and concomitant compensation to be paid are correct.

The signer below should be the University Department Dean/Director/Chairperson

University Department

Dean/Director/Chairperson Signature

Date

PART V - For Official Use Only

THIS PART TO BE COMPLETED BY FINANCIAL SERVICES:

I have reviewed the information provided on this form and contacted the department/unit representative for additional information as I deemed necessary. Based upon my review and/or my conversations with _____, I have concluded that the
(Department Representative Name)

Individual named in Part I qualifies ☐ or does not qualify ☐ (**You must check one and only one**) as an Independent Contractor as that term is defined by the Internal Revenue Code.

Accountant Approval Signature

Date