



Independent Contractor Questionnaire

Responses to the following questions will assist in determining whether the individual performing the work for Colorado State University should be classified as an employee or an independent contractor. Payments to employees are subject to tax withholding and independent contractors are subject to IRS reporting on Form 1099 and to Self-Employment tax.

An adequate scope of work for services rendered is required to determine eligibility. Source selection and an approved commitment voucher are required prior to services starting. Payments that exceed \$5000 also require an approved Purchase Order from Procurement to be in place before work begins.

Payee Name _____ Is the Individual a PERA retiree? Yes No
Preparer Name _____ Preparer Phone # _____

Has the individual payee been employed by CSU in the last 6 months? Yes – Pay as employee
No – Go to next question
Will the individual be performing services similar in nature to the duties performed as a CSU employee? Yes – Pay as employee
No - Go to next question

Guest Lecturer/Teacher

Is the individual a guest lecturer (not a primary instructor)? Yes – Pay as vendor
No – Go to next question

Researcher – Performing duties in a collaborative effort with a PI for work on a CSU grant

Will individual perform duties that require specialized knowledge not possessed by a current CSU Employee? Provide explanation on pg. 2 Yes – Pay as vendor
No – Go to next question

Other – Performing services unrelated to research or speaking engagements

Does the payee have an established business that provides similar services to other clientele outside of CSU? May be required to provide current website, business card, business stationary, etc. Yes No
Upon request can the payee provide proof of liability insurance? Yes No
Does the payee have the ability to set the schedule and working hours to complete the work required? Yes No
Will the payee provide equipment and tools necessary to complete the work required as opposed to using CSU resources? Yes No
Will the payee perform the work under a written contract that outlines required duties and fixed prices for completed work? Yes No

Will the individual have control over hiring and supervising assistants or others to assist with completing required work? Yes No

Will the individual be reimbursed for any business expenses by CSU? Yes No

Will payee be paid a lump sum amount for services provided as opposed to being paid hourly, weekly, or monthly? Yes No

Will payee provide specific expertise when providing service? Yes No

Will CSU provide training to payee? Yes No

Please provide detailed scope of work in the space below or attach a separate document. This space may also be used to identify specialized knowledge not possessed by a current CSU employee.

Department Certification

I acknowledge that based on the information provided that any penalties, interest, or additional taxes assessed due to misclassification of this individual will be the responsibility of the hiring department.

Signature _____

Dept # _____

Title _____

Date _____

Please attach all completed forms to requisitions and new vendor documents

CSU Admin Use only

Reviewed by (Initial and date) A/P _____ Tax _____ HR _____

Individual to be paid as: Employee _____ Independent Contractor _____

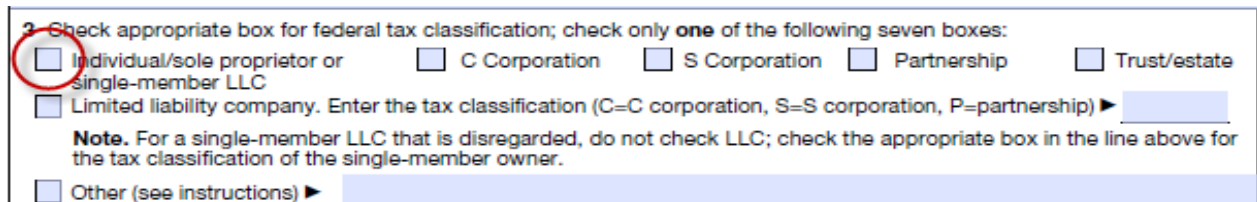
Independent Contractor Approval Procedures

Approval for hiring Independent Contractors is required before any work is to begin

If possible Independent Contractor approvals should be done when the new vendor is created in Kualu.

For all new vendors who will provide a service to CSU we always need to have a completed and signed W-9 attached to the new vendor document as well as a completed, signed Independent Contractor Form (IC form). <http://busfin.colostate.edu/Forms/AP/fmIndependCont.pdf#zoom=100>.

If the W-9 is for an Individual/sole proprietor or single-member LLC the IC form is required and needs to be attached to the new vendor request in Kualu so it can be reviewed for approval by Accounts Payable as part of the vendor set up.



3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ►

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

Other (see instructions) ►

In isolated cases Accounts Payable may deem the Independent Contractor form necessary for corporations, partnerships, and LLC companies. Accounts Payable will contact the department for additional information and may request, on a case by case basis, the form to be filled out and approved for any of these company types.

All approved IC Forms will be signed, dated, and attached to the payee's Vendor file and will be accessible for view to all individuals with Kualu access. If similar work is performed for the same department at a future date the original approved IC Contractor Form can be utilized if the scope of work remains constant.

The IC form does require the department to review and certify the scope of work. Because each department must review and sign the IC form the payee will need a form on file and signed by the department which services will be performed for. Forms archived in the vendor file cannot be used for services performed across departments.

For services anticipated to be under \$5000 annually that will be paid by dv work can begin after the Kualu vendor document is final and the approved IC form has been signed by A/P.

For services anticipated to exceed \$5000 annually we will also need the scope of work to be completed and submitted (in the same pdf as the IC form) on the new vendor document.

Approval for independent contractors indicated by the vendor document approval does not give full approval for work to begin for services anticipated to exceed \$5,000 annually. A PO needs to be established through the Procurement Office prior to work beginning.

In order for Procurement to establish a PO a requisition needs to be submitted for review. For services provided by independent contractors the approved IC Form and scope of work **is required to be attached to the requisition.**