

	<b>Columbia Gorge Community College</b>	Approved: 02/05/2010	Revised:
	<b>Human Resources Procedure</b>	<b>Independent Contractor Questionnaire</b>	

This questionnaire must be completed **before** any service is performed to determine whether an individual is eligible to be an independent contractor. The completed questionnaire and results of the employment status evaluation should be kept as source documents to verify any independent contractor relationship. If the College determines that the individual qualifies as an independent contractor, please complete the **Certified Work Statement** signed by the independent contractor after the work has been completed. The **Certified Work Statement** must be submitted to Procurement/Accounting Office with the requisition/check request for the contracted services.

If the College determines that the individual should be paid as an employee, please prepare the required paperwork to have the individual employed in a position and processed through the appropriate payroll procedures. If necessary, please contact Human Resources for clarification of these employment protocols.

**Please begin by providing the following information concerning the individual providing the service to be rendered.**

Name of Individual/Business:

Social Security Number or Federal Identification Number:

Business License Number:

Description of Services to be Performed:

Amount/Time Period of Services:

**Please answer the following questions to assist in determining independent contractor or employee status.**

- Is this individual currently employed by Columbia Gorge Community College?  
 Yes     No
- If the individual was previously an employee of the College, were the work requirements of the old position similar to those of the new position?  
 Yes     No

If the answer is “**YES**” to either of the questions above, this individual must be paid as an employee through the College's payroll process. Please submit the appropriate forms to the Business Office to facilitate payment for these services at the next available payroll cycle.

If the answer is “NO” to both of the questions above, continue with the survey below.

**Below is a series of guidelines derived from Internal Revenue Service Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding (<http://www.irs.gov/pub/irs-pdf/fss8.pdf>). These guidelines will be used to allow the College to evaluate whether the individual is an employee or an independent contractor. The guidelines track the factors the IRS considers when determining employment status, which relate to the degree of control exercised over the individual by the employer. Rather than considering the factors one by one, the College will evaluate them in their totality when making an employment status determination. If, based on consideration of all the factors below, the relationship is that of employer-employee rather than independent contractor, payment must be processed through the appropriate College payroll procedures.**

**For each factor, please mark which statement most accurately applies to the individual in question. Space is provided at the end for further explanation, if needed.**

### **BEHAVIORAL CONTROL FACTORS:**

#### **1. Instructions:**

- An employee must comply with the employer's instructions about when, where, and how to work. Even if no instructions are actually given, the employer has the right to give instructions.
- An **independent contractor** determines his or her own schedule, place of work, and tasks, and is not required to comply with instructions so long as the final product meets the specifications of the contract.

#### **2. Training:**

- An **employee** is trained to perform services in a particular manner.
- An **independent contractor** ordinarily uses his or her own methods and receives no training from the purchaser of his or her services.

#### **3. Services Rendered Personally:**

- An **employee** renders services personally, which demonstrates that the employer is interested in (and therefore controls) methods as well as results.
- An **independent contractor** may delegate performance of the services to his or her subcontractor.

#### **4. Set Hours of Work:**

- An **employee** has set hours of work established by an employer.
- An **independent contractor** sets his or her own schedule.

**5. Hiring Assistant:**

- An **employee** works for an employer, which hires, supervises, and pays assistants, as needed.
- An **independent contractor** hires, supervises and pays his or her own assistants.

**6. Addressing Problems:**

- An **employee** contacts the employer if problems or complaints arise, and the employer is responsible for their solution.
- An **independent contractor** is responsible for resolving any problems or complaints that arise with respect to his or her work under the contract.

**7. Work Done on Premises:**

- An **employee** works on the premises of an employer, or works on a route or at a location designated by an employer.
- An **independent contractor** performs services at his or her own home or place of business.

**8. Order or Sequence Set:**

- An **employee** must perform services in the order or sequence set by an employer.
- An **independent contractor** may perform services in any order at his or her own discretion so long as the work meets the specifications of the contract.

**9. Reports:**

- An **employee** submits reports to an employer to account to the employer for the employee's actions.
- An **independent contractor** is not required to submit reports unless otherwise required by the contract.

**FINANCIAL CONTROL FACTORS:**

**10. Payments:**

- An **employee** is paid by the hour, week, or month.
- An **independent contractor** is paid by the job or on a straight commission.

**11. Expenses:**

- An **employee's** business and travel expenses are paid by an employer.
- An **independent contractor** is responsible for his or her own expenses, and can manage costs to maximize his or her profits.

**12. Tools and Materials:**

- An **employee** is provided with tools, materials, and other equipment by an employer.
- An **independent contractor** furnishes his or her own tools, materials and equipment and is responsible for their cost and maintenance.

**13. Investment in Facilities:**

- An **employee** works at the employer's place of business or elsewhere as directed, and has no personal investment in the facilities.
- An **independent contractor** has a significant investment in the facilities he or she uses in performing services.

**14. Profit and Loss:**

- An **employee** is paid a wage, and does not make a profit or suffer a loss related to his or her work for the employer.
- An **independent contractor** can make a profit or suffer a loss.

**15. Offers Services to General Public:**

- An **employee** provides his or her services only to the employer.
- An **independent contractor** makes his or her services available to the general public.

**TYPE OF RELATIONSHIP FACTORS:**

**16. Works for More Than One Person or Firm:**

- An **employee** works only for the employer and may have an agreement that he or she not compete with the employer or work for an employer's competitor.
- An **independent contractor** provides his or her services to two or more unrelated persons or firms at the same time.

irregular, intervals.

**17. Integration:**

- An **employee's** services are integrated into the business operations and are important to the success or continuation of the business.
- An **independent contractor's** services are independent of the employer's regular business operations.

**18. Continuing Relationship:**

- An **employee** has a continuing relationship with an employer. A continuing relationship may exist even when work is performed at frequently recurring, though irregular, intervals.
- An **independent contractor** works for the length of time required to complete the job for which he or she is contracted.

**19. Benefits:**

- An **employee** receives benefits from the employer, such as paid time off and insurance benefits.
- An **independent contractor** does not receive paid time off and is responsible for his or her own insurance.

**20. Right to Fire:**

- An **employee** can be fired by an employer.
- An **independent contractor** cannot be fired so long as he or she produces a result that meets the specifications of the contract.

**21. Right to Quit:**

- An **employee** can quit his or her job at any time without incurring liability.
- An **independent contractor** usually agrees to complete a specific job and is responsible for its satisfactory completion, or is legally obligated to make good for

**Please use the space below to provide additional information relevant to any of the factors listed above:**

**If, based on consideration of all the factors above, the relationship is that of employer-employee rather than independent contractor, payment must be processed through the appropriate College payroll procedures. If, the relationship is an Independent Contractor, purchasing must be notified to determine the applicable Procurement Rules.**

\_\_\_\_\_  
**Signature of Individual  
Completing Form**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Budget**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Department**

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**DO NOT WRITE BELOW THIS LINE – FOR HUMAN RESOURCES USE ONLY**

Payroll Verification/Determination

Independent Contractor

Employee

Comments:

\_\_\_\_\_  
**Signature of Reviewer**

\_\_\_\_\_  
**Date**

Signature of Individual Completing Form: \_\_\_\_\_

Title of Individual Completing Form: \_\_\_\_\_

Date \_\_\_\_\_

Department \_\_\_\_\_

Account/Budget \_\_\_\_\_

Route to Purchasing