



George Mason University Employee or Independent Contractor Checklist

This checklist will provide support for classifying an individual as an independent contractor or employee. It should be completed by the department requesting usage of the individual and/or for payment when the total of all payments has exceeded \$250 over the last 12 calendar months. Please note that this form should only be used for individuals and may be attached to the eVA request or submitted with an Honorarium/Payment Request Form to Accounts Payable.

General Information

Payee/Vendor Name:

Service Period: Begin Date _____ End Date _____

How was the individual selected? Bid Application Referral Former Employee Other _____

Behavioral Control

Yes No

1. Is the individual a current Mason employee or have they received a W-2 from Mason in the last 12 months?
2. If yes, will they be working in a similar capacity?

If Yes to either of the first two questions above, call Workforce Planning at x2662 before submitting to Purchasing.

3. Will the individual have office space on campus?
4. Is the person expected to attend departmental/faculty/center meetings or trainings on a regular basis?
5. Will the department provide work assignments, schedules, and methods by which the assignments are performed?

Financial Control

Yes No

6. Will the individual be reimbursed for any supplies, tools or materials from Mason?
7. Type of payment received by individual: Monthly Hourly Lump Sum
8. # of times individual has been hired by your department in the last 12 months:

Relationship of Individual and Mason

Yes No

9. Can the individual be terminated by Mason without incurring liability or penalty?
10. Is the individual's work recurring in nature?
11. Does the individual offer services principally or exclusively to Mason?
12. To the best of your knowledge, is the individual related to an employee at Mason?
13. If yes to the above, will the Mason employee be supervising this individual?
14. Does this individual have a website?
15. If yes to #14, list website address:

Certification

While The IRS does not provide exact guidance on determining the final status of the individual, checklists containing two or more "yes" responses likely should be classified as an employee.

Additional resources can be found here: <http://www.irs.gov/pub/irs-pdf/p1779.pdf>

Based on the above, it is my determination that proper classification of this individual is as an:

Independent Contractor Employee (If this is checked, contact HR to begin hiring process)

Note: A misclassification may result in taxes, interests, and penalties being assessed by the IRS. If this happens, departments will be billed for their proportional taxes, interests, and penalties.

Printed Name: _____ Title: _____ Signature: _____

Department Name: _____ Phone: _____