



Checklist for Determining Independent Contractor or Employee

The Purpose of this form is to assist departments in determining whether an individual may be classified as an independent contractor. **Prior to** engaging any individual for services as an independent contractor, an assessment based on Internal Revenue Service guidelines must be made and documented, and the department's human resources representative must approve the decision.

Do not complete this form if any one of the following statements is true:

- Service provider operates as a corporation, C Corp. or S Corp.
- Individual is a research participant
- Individual is an invited guest speaker receiving an honoraria

Completed forms should be emailed to Georgia Tech Human Resources (GTHR) at

compensation.ask@ohr.gatech.edu **for review.** If additional review is required, a review committee which will include the Tax Compliance Manager, Procurement and Business Services, and Legal Affairs staff will make a determination.

GROUPS USUALLY PAID AS EMPLOYEES

- **Academic Activity** – Instruction services provided to enrolled students and for Georgia Tech programs
- **Former Georgia Tech Employees** – Persons employed by Georgia Tech in any position within the last 36 months
- **Graduate Research Assistant, Graduate Teaching Assistant or Graduate Assistant** – Graduate students providing teaching, research, and staff duties
- **Individual who performs substantially similar services as those provided by Georgia Tech employees** – All individuals, including student workers
- **Office management and accounting services** – individuals who perform substantially similar services to Georgia Tech employees not hired through an employment agency
- **Retired Individuals from University System of Georgia who are receiving benefits** – retired but working
- **Short-term direct support staff supervised by Georgia Tech faculty or staff** – duties often performed by Tech Temps
- **Student providing non-skilled services** – student assistants
- **Support services for programs and activities** – includes summer activities/camps, grading papers and other services
- **Temporary help** – includes event set-up, drivers, errands and various other services

This form should be completed on the computer and printed for signature. The following information is required when submitting the form to compensation.ask@ohr.gatech.edu.

- Checklist for Determining Independent Contractor or Employee
- Attachments as required



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Updated 04/2017

This form is based on the IRS Form SS-8

Section 1: Contact Information

1. Name of Georgia Tech Business Unit	
2. Name of Individual Performing Work	3. Business Address
4. Business Phone Number	5. Business Website
6. Business Email	7. Worker's Email
8. Residency Status U.S. Citizen Lawful Permanent Resident Nonresident Alien	9. Worker's employer identification number (if any):
10. If the worker is paid for these services by a firm other than the one listed on this form complete the following information:	
10a. Firm's Name	10b. Employer ID Number
10c. Address	

Section 2: General Information

All questions must be answered. If you do not know an answer to a question, enter "unknown" or "does not apply." If you need more space for a question, attach another sheet with the section and question numbers clearly identified.

1. Period of service: (beginning and ending dates)	2. How many workers perform or are performing the same or similar services at Georgia Tech?
3. How was this worker selected to do this work? Application Bid Employment Agency Other	4. If you answered 'Other' to the previous question, specify how worker obtained the job.



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5. Describe the worker's business.	
6. What is the worker's job title?	
7. Describe the work to be done by the worker.	
8. Did the worker perform services for Georgia Tech in any capacity before providing the services that are the subject of this determination request? (select one) Yes No Unknown	
8a. If "Yes" what are dates of service: (beginning and ending dates)	8b. If "Yes," explain the difference, if any, between the current and prior service.
8c. If "No," attach a detailed explanation of the differences between the previous position and this position.	
9. If the work is to be done under a written agreement between Georgia Tech and the worker, attach a copy of the agreement.	

Section 3: Behavioral Control

All questions must be answered. If you do not know an answer to a question, enter "unknown" or "does not apply." If you need more space for a question, attach another sheet with the section and question numbers clearly identified.

1. What specific training and/or instruction is the worker given by Georgia Tech?
2. How does the worker receive work assignments?



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3. Who determines the methods by which the assignments are performed?

4. Who is the worker required to contact if problems or complaints arise and who is responsible for their resolution?

5. What types of reports are required from the worker? **Attach examples.**

6. Describe the worker's daily routine such as his or her schedule or hours.

7. At what location(s) does the worker perform services (e.g., on location at Georgia Tech's, worker's shop or office, home, other location)? Indicate the approximate percentage of time the worker spends in each location, if more than one.

8. Describe any meetings the worker is required to attend and any penalties for not attending (for example: monthly meetings, staff meetings).

9. Is the worker required to provide the service personally? (select one)

Yes

No

10. If substitutes or helpers are needed, who hires them? (select one)

Yes

No

10a. If the worker hires the substitutes or helpers, is approval required?

Yes

No

10b. If "Yes," by whom?



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10c. Who pays the substitutes or helpers?

10d. Is the worker reimbursed if the worker pays the substitutes or helpers?

Yes
No

10e. If "Yes," by whom?

11. List the supplies, equipment, materials, and property provided by each party:

Georgia Tech

The Worker

Other Party

12. Does the worker lease equipment, space, or a facility?

Yes
No
Unknown

13. What expenses are incurred by the worker in the performance of services for Georgia Tech?

13a. Specify which, if any, expenses are reimbursed by Georgia Tech:

13b. Specify which, if any, expenses are reimbursed by other parties:



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14. Type of pay the worker receives. (check all that apply) Salary Hourly Wage Piece Work Other Lump Sum	14a. If "Other," please explain.
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15. How will Georgia Tech determine when to pay the worker?

16. Does the worker carry the following insurance: (check all that apply) Workers Comp Auto Liability General Liability	16a. If "Other," please explain.
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17. What economic loss or financial risk, if any, can the worker incur beyond the normal loss of salary (e.g., loss or damage of equipment, material)?

18. Does the worker establish the level of payment for the services provided or the products sold?

Section 4: Relationship of the Worker to Georgia Tech

1. Check the benefits available to the worker paid for by Georgia Tech: (check all that apply)

Paid vacations	Personal days	Other
Sick pay	Pensions	No Benefits
Paid holidays	Insurance benefits	

2. Can the relationship be terminated by either party without incurring liability or penalty?	2a. If "No," explain your answer.
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<p>3. Will the worker perform similar services for others during the time period entered in Section 2, Q1?</p>	<p>3a. If "No," explain your answer.</p>
<p>4. Describe any agreements prohibiting competition between the worker and Georgia Tech while the worker is performing services or during any later period. Attach any available documentation.</p>	
<p>5. What type of advertising, if any, does the worker do (e.g., a business listing in a directory or business cards)? Provide copies, if applicable.</p>	
<p>6. If the worker assembles or processes a product at home, who provides the materials and instructions or pattern?</p>	
<p>7. What does the worker do with the finished product (e.g., return it to the firm, provide it to another party, or sell it)?</p>	
<p>8. How does the worker represent himself/herself to customers (e.g., employee, partner, representative or contractor), and under what business name does the worker perform these services?</p>	

Section 5: For Service Providers or Salespersons

[Complete this part if the worker provides a service directly to customers or is a salesperson.]

1. What are the worker's responsibilities in soliciting new clients or customers?

2. Who provides the worker with leads to prospective customers?

3. Describe the reporting requirements pertaining to the leads?



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Signatures

By signing below I certify that the information provided with this Checklist and the description of duties to be performed are complete and accurate.

Person hiring individual and to who the individual will report.

Employee Name	Signature	
Title	Phone	Date

Human Resources Representative for Business Unit.

Employee Name	Signature	
Title	Phone	Date

Submit completed forms and attachments to compensation.ask@ohr.gatech.edu.

This Checklist is to be used to determine if an individual should be considered an employee or contractor.

Once a determination is made by Georgia Tech Human Resources (GTHR):

- Enter a requisition in BuzzMart for individuals that are identified as independent contractors. The approved Checklist must be attached to the requisition.
- Work with GTHR to onboard individuals that are identified as employees.

For Office Use Only

A determination has been made the individual is an employee/ a contractor.		
Reviewed by [signature]:	Department	Date