

## **“Independent Contractor 1099 Status Test”**

**Determine if you are erroneously treating employees as Independent Contractors. If you answer YES to any of the below questions, most likely this person should be hired as an employee and the university must withhold taxes.**

- 1. Do you instruct the person as to when, where and how work is performed?*
- 2. Did you train the person's services to perform services in a particular way?*
- 3. Are the person's services vital to company operations?*
- 4. Is the person required to perform the work personally?*
- 5. Is the person prohibited from hiring, supervising and paying assistants?*
- 6. Does the person perform regular and continuous services for you?*
- 7. Do you set the hours of work for the person?*
- 8. Does the person provide services on a substantially full-time basis to your company?*
- 9. Is the work performed on your premises?*
- 10. Do you control the sequence or the order of the work performed?*
- 11. Do you require the person to submit regular oral or written reports?*
- 12. Do you pay the person by the hour, week or month?*
- 13. Do you pay the person's travel and business expenses?*
- 14. Do you furnish tools or equipment for the person?*
- 15. Does the person lack a “significant investment” in facilities, tools or equipment?*
- 16. Can the person realize a profit or loss from his/her service to your company?*
- 17. Is your company the sole or major source of the income of the person?*
- 18. Does the person not make services available to the general public?*
- 19. Do you have the right to discharge the person at will?*
- 20. Can the person terminate the relationship without liability?*

If you answered “YES” to any of these questions, please contact the Business Office at ext. 4697 for further clarification before a promise of payment for services is made to the individual. We appreciate your cooperation