



TEXAS A&M INTERNATIONAL UNIVERSITY
A Member of The Texas A&M University System

Independent Contractor Agreement

IT IS HEREBY AGREED THAT I, _____, for the period from _____ to _____, will provide the following services:

It is understood that this contract is for services during the above period and does not represent continuing employment with TAMIU. Contract for services and travel expenses shall not exceed \$ _____.

Signature of Contractor

Date

Social Security # or VID #

Mailing address:

Street: _____ **City:** _____ **State:** _____ **Zip:** _____

My signature below signifies that the independent contractor listed above has not been employed by the Texas A&M System or any of its members within the past 12 months. Furthermore, this contract complies with System regulation 25.99.03, "Contracting for External Consultants and Professional Services."

Dean/ Director

Date

Appropriate V.P.

Date

Director of Budget and Payroll

Date

FOR DEPARTMENTAL USE ONLY:

Preparer's Name: _____ **Account # :** _____

Date Check Needed: _____



TEXAS A&M INTERNATIONAL UNIVERSITY
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1099-Misc. Income Agreement

Attention all independent contractors,

Please be advised that in order to comply with IRS Regulations the Texas A&M International Business Office will include / consider all travel expenses incurred on behalf of a contractor traveling to Texas A&M International University as income. Thereby income in excess of \$600.00 will be reported to the IRS and will generate a 1099 miscellaneous income form for that contractor. For any further question please contact the Texas A&M International University Business Office.

Additionally, per System regulation 25.99.03, **Contracting for External Consultants and Professional Services**, section 1.6.2, "An individual who offers to perform a consulting service for a System component, and who has been employed by any System component or by another state agency at any time during the two years preceding the making of the offer, must disclose in the offer to perform a consulting service, the nature, date of termination and annual rate of compensation of the previous employment. If the individual contracts with the System component without complying with this requirement, then the contract is void."

I understand that any payments made to me in excess of \$600 will be reported to the IRS. Additionally, I certify that I _____ have _____ have not been employed by the Texas A&M System or any of its members within the past 12 months, and I _____ have _____ have not been employed by another state agency at any time during the past two years.

Signature of Contractor

Date

Social Security Number or Federal ID Number

Dean/Director

Date

EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

1. The information provided below will assist the University/Agency in determining whether the individual performing the services will be classified for federal and FICA tax purposes as an employee of the University/Agency or as an independent contractor. Complete Section I, Section II, and Section III (if necessary).

I.

Individual's Name _____

Social Security Number _____

Department _____

Account Number _____

Preparer Name _____

Phone Number _____

II. Multiple Relationships with the University/Agency

A. Does this individual currently work for the University/Agency as an employee?

YES NO

B. Is it currently expected that the University/Agency will hire this individual as an employee immediately following the termination of services?

YES NO

C. During the 12 months prior to the date on which services commence, did the individual have an official University/Agency appointment (including temporary) and provide the same or similar services?

YES NO

If the answer is "No" to all questions, proceed to the questions in Section III.

If the answer is "Yes" to any of the 3 questions, the individual should be classified as an employee.

III. Classification Guidelines (Complete only one of III.A., III.B., and III.C.)

A. Teacher/Lecturer/Instructor

1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)?

YES NO

If the answer to question 1 is "Yes", then treat the individual as an independent contractor.

If the answer to question 1 is "No", then proceed to question 2.

2. a. Is the individual teaching a course for which students will NOT receive credit toward a degree?

YES NO

b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?

YES NO

If the answer to both questions 2.a. and 2.b. is "Yes", then treat the individual as an independent contractor.

If the answer to either of questions 2.a. and 2.b. is "No", then go to question 3

3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual?

YES NO

If the answer to question 3 is "Yes", then treat the individual as an independent contractor. If the answer to question 3 is "No", then treat the individual as an employee

B. Researcher

Researchers hired to perform services for a University/Agency department are presumed to be employees of the University/Agency. If, however, the researcher is hired to perform research for a particular University/Agency employee, please indicate which one of the following relationships is applicable by placing a check mark in the appropriate blank:

Relationship #1: The individual will perform research for a University/Agency employee in an arrangement whereby the University/Agency employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the University/Agency employee). YES NO
If the answer to question III.B.#1 is "Yes", then treat as an employee.

Relationship #2: The individual will serve in an advisory or consulting capacity with a University/Agency employee (i.e., the individual will be working "with" the University/Agency employee in a "collaboration between equals" type arrangement.) YES NO
If the answer to question III.B.#2 is "Yes", then treat as an independent contractor.

C. Individuals Not Covered Under Sections III.A. or III.B.

1. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? YES NO
If the answer to question 1 is "Yes", then treat as an independent contractor.
If the answer is "No", then go to question 2.

2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? YES NO
If the answer to question 2 is "Yes", then treat as an employee.
If the answer is "No", then go to question 3.

3. Will the University/Agency set the number of hours and/or days of the week that the individual is required to work, as opposed to allowing the individual to set own work schedule? YES NO
If the answer to question 3 is "Yes", then treat as an employee.
If the answer is "No", then treat as an independent contractor.

D. Compliance with System Regulation 25.99.03

1. Has the individual been employed by the Texas A&M System or any of its members within the past 12 months? YES NO

2. Has the individual been employed by any System component or by another state agency at any time during the past two years? YES NO

DETERMINATION: EMPLOYEE / INDEPENDENT CONTRACTOR (Circle One)

Date _____ Initials _____

Return to section [1.0 "Employee vs. Independent Contractor"](#)

Return to [Appendix A](#)