



INDEPENDENT CONTRACTOR VERSUS EMPLOYEE QUESTIONNAIRE

The Internal Revenue Service provides guidelines to aid in the classification of a possible employee or independent contractor. Please complete the following questionnaire to help ensure the payee is placed in the appropriate category.

This form should be completed a minimum of two weeks before the anticipated start date in order to ascertain the correct classification of payee (employee vs. independent contractor). Should the results be unclear, please contact Teresa Pack, Payroll Manager or Karin DuChesne, Accounts Payable Manager, prior to any payments.

Payee Name: _____ Date: _____

Description of Work:

1. Is the payee currently or ever been an employee of WSU in the past 12 months? _____ If yes, what was the previous position/department/college? _____
2. Will the payee be required to comply with instructions about, when, where and how the work will be performed? _____ If so, who will be providing these instructions?

3. Will the payee receive training from a current WSU employee? _____
4. Will the payee's services be fully integrated into WSU's operations? _____
5. Will the payee be rendering the services personally or will the payee oversee the work of others who will be providing the services? _____
6. Will WSU hire, supervise or pay assistants to help the payee? _____
7. Will the payee continue to work for WSU after the current project is completed? _____
8. Will the payee set his/her own hours? _____
Will the hours be tracked on a time sheet? _____
9. How often will the payee be paid? _____

10. Is the work performed at a specific WSU site? _____ If yes, where is it performed?

11. Will the payee be required to submit progress reports to WSU? _____ If yes, how often?

12. Does WSU furnish the tools and materials the payee will be using? _____ Has the payee
invested in any of facilities or equipment? _____
13. Are the payee's services made available to the public? _____
14. Does the payee perform these services only for WSU? _____
15. Will business and/or traveling expenses reimbursed? _____
16. Will the payee be able to realize a profit or loss as a result of providing these services to WSU?

17. Will the payee be subject to dismissal by WSU for reasons other than non-performance of
contract specifications? _____
18. Can the payee terminate the relationship with WSU without incurring a liability for failure to
complete a job? _____
19. Please check the boxes that apply to the payee:
- The payee has contributed to OPERS in the past.
 - The payee has never contributed to OPERS.
 - The payee is an OPERS retiree.
 - The payee is not an OPERS retiree.

I certify the above information is true and correct to the best of my knowledge.

WSU Department Signature

Date

FOR PAYROLL/ACCOUNTS PAYABLE DEPARTMENTAL USE ONLY:

Position classified as: Independent Contractor Employee

Authorization Signature: _____ Date: _____