

INDEPENDENT CONTRACTOR DETERMINATION FORM

Please complete all questions and follow all instructions. If you have questions, please contact either: Shared Services by email – SharedServices@mail.wvu.edu or phone (304) 293-6006 or Tax Services by email – Tax@mail.wvu.edu or phone (304) 293-3379, extension 3.

1. If the individual performing the service is a Foreign National, **STOP** at this point and contact Tax Services by email at tax@mail.wvu.edu or phone (304) 293-3379, extension 3.
2. If the individual performing the service is doing so as the instructor of record of a for credit class, the employee status is applicable. **STOP** at this point. You will need to work with your Department to establish an employee assignment and then refer the individual to Shared Services by email at SharedServices@mail.wvu.edu or phone (304) 293-6006, extension 1 to complete the applicable employment forms.
3. If the individual is performing any other service including, but not limited to the performance of research; services as an advisor or consultant; as an athletic game official, entertainer, or guest lecturer in a for-credit or not for credit course and is not otherwise a University employee, sections 1 through 4 must be completed.

Please print

College:

Contractor Contact Information:

Department:

Name:

Department Contact:

Phone:

Name:

Email:

Phone:

Email:

Payment Funding Information

Date(s) of Service: From:

To:

The rate of pay shall be _____ per _____ not to exceed _____

*The contract amount must include all travel costs.

I agree to perform the following service for WVU and its Affiliates:

Detailed description of service to be performed (attach additional documentation as needed):

The following sections should be completed by the Individual in conjunction with the Department.

Section 1: FINANCIAL CONTROL

		Yes	No
1.1	Does the individual have an independently established business related to the contractual service to be performed?		
1.2	Will the individual be paid on a recurring or regular basis similar to a payroll cycle?		
1.2a	If not, when will the individual be paid for services? For example: upon completion; at agreed upon deadlines; etc. Please indicate when:		
1.3	Does the individual offer similar services to entities other than the University on a regular basis?		
1.4	Does the University have the right to withhold payment if it determines the work is unsatisfactory?		
1.5	Will the individual pay for ALL expenses related to the requested services?		

Section 2: RELATIONSHIP

		Yes	No
2.1	Does the individual have a continuing relationship with the University either as a current or recent employee or as a contractor on a recurring, on-going, or year-to-year basis?		
2.2	Will the University be responsible for hiring, supervising, and paying workers who will substantially assist or work with the individual in performing the requested services?		
2.3	Will the individual be required to comply with instructions from a University supervisor, as to where, how, and when the work is to be performed?		
2.4	Is the individual required to receive training from a University representative related to the requested services?		
2.5	Will the individual work as part of a team of regular employees and is the individual's participation essential to the successful performance of the team?		

Section 3: BEHAVIORAL CONTROL

		Yes	No
3.1	Is the University concerned with the step-by-step methods used to obtain the results of the agreed-upon services and not just with the end result?		
3.2	Will the University provide tools, equipment, a specific work area or other materials needed by the individual to perform the agreed-upon services?		
3.3	Can the University terminate the agreement with the individual for reasons other than nonperformance? For example, can the individual be terminated for violating University personnel policy?		
3.4	Can the individual terminate the agreement with the University without notice or reason?		
3.5	Does the University control the work location, such as a requirement to work on or at a University facility?		

Section 4: SERVICE PROVIDER INFORMATION

Select type of payee: Individual Sole Proprietorship LLC*

***If entity type is an LLC, please provide the income tax filing type:** _____

Service Provider:
(Last, First, MI)

Address: Street City State Zip

Phone: Email:

Yes No

To determine the appropriate tax status, are you a U.S. citizen or green card holder?

I understand that if I am **not** a United States citizen nor an individual considered a Resident Alien for income tax purposes that **all** payments may be subject to Federal tax withholding at a rate of either 14% or 30%. I understand that WVU and/or WVU Research Corporation will deduct all required tax withholding amounts due from each payment.

Vendor: (signature required)

Printed name Signature Date

Note: Please return completed, signed form to the College listed on page 1.

Approved by Tax Services
for Independent Contractor Status Yes No

Tax Services Team Member Signature Date

Note - An approved *Independent Contractor Determination Form* is valid only for the time period and the services indicated on page one. Extension of time beyond dates indicated or material changes in services to be provided require submission of an updated form for approval.

Note - The employment status would apply in situations where the *Independent Contractor Determination Form* has been denied by Tax Services. In these situations, the Department should work with the Shared Services unit to on-board the individual as an employee.