



INDEPENDENT CONTRACTOR DETERMINATION FORM & CONTRACTUAL SERVICE AGREEMENT

Please complete the following and follow the instructions. If questions, please contact the Office of Payroll & Tax Services by email – tax@mail.wvu.edu or phone (304) 293-3379.

1. If the person performing the service is a non – resident alien, stop at this point and contact the Office of Payroll & Tax Services by email – tax@mail.wvu.edu or phone (304) 293-3379.
2. If the person performing the service is doing so as the instructor of record of a for credit class, the employee status is applicable. Please complete the applicable employment forms.
3. If the person is performing or assisting in the performance of research, the employee status is applicable. Please complete the applicable employment forms. If the individual is serving as an advisor or consultant to a researcher the conditions detailed below must be met to be considered an independent contractor. If the individual is potentially receiving a fellowship, please see guidance regarding fellowships: <http://intranet.finance.wvu.edu/forms/procurement/Scholarship-stipendDefinitions.pdf>. Complete the information directly below and in Section 1 and send to Payroll & Tax Services at PO Box 6005.
4. If the potential service provider is doing so as a government, corporation, or not for profit entity, the independent contractor status is applicable. Complete the information directly below and in Section 1 and send to Payroll & Tax Services at PO Box 6005.
5. If the person is a guest lecturer in a for-credit or not for credit course and is not otherwise a university employee, the independent contractor status is applicable. Complete the information directly below and in Section 1 and send to Payroll & Tax Services at PO Box 6005
6. If the person performing the service is required to submit a bid or proposal (proposals greater than \$25,000) that includes price and scope of work the independent contractor status is applicable. Complete the information directly below and in Section 1 and send to Payroll & Tax Services at PO Box 6005.
7. If the person is performing services as an Athletic game official, entertainer, attorney, architect, etc. the independent contractor status is applicable. Complete the information directly below and in Section 1 and send to Payroll & Tax Services at PO Box 6005.

****Required Field**

College: _____

Department: _____ **Department Contact: _____ WVU WVURC

**Department Contact: email _____ **Phone No. _____

Oracle Site Name: _____ Oracle GL/POETA accounting 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.

Section 1: SERVICE PROVIDER INFORMATION

Select type of payee: Individual Partnership Corporation Government entity

Service Provider: _____ SSN # /FEIN _____
(If an individual, Last, First, MI)

**Email: _____ **Phone: _____

Address: _____
Street City State Zip

I agree to perform the following service for WVU/WVU Research Corp.

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

Section 1: PROVIDER INFORMATION - continued**Certification:**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number, SSN/FEIN (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

VENDOR SIGNATURE *

DATE

CHIEF BUSINESS OFFICER *

DATE

PAYROLL AND TAX SERVICES

DATE

CHIEF PROCUREMENT OFFICER

DATE

* (If vendor is a current WVU employee, the employee's supervisor should sign, in addition to the Chief Business Officer, to indicate knowledge and approval of additional work)

In order to conduct business with West Virginia University and receive payment for work performed, vendors must register with the State of West Virginia. If you have questions regarding the registration process, or to request assistance, please contact Vendor Relations at (304) 293-5711 or pcps@mail.wvu.edu.

Section 2: FINANCIAL CONTROL

		Yes	No
2.1	In connection with performing the services, could the individual realize either a profit or loss by incurring expenses?	<input type="checkbox"/>	<input type="checkbox"/>
2.2	Will the individual be paid an amount to complete or work toward completion of a specified project (as opposed to an amount paid on a recurring or regular basis for general purposes)?	<input type="checkbox"/>	<input type="checkbox"/>
2.3	Does the individual performing the services offer similar services to entities other than WVU on regular basis?	<input type="checkbox"/>	<input type="checkbox"/>
2.4	Does the university have the right to withhold payment if it determines the work unsatisfactory?	<input type="checkbox"/>	<input type="checkbox"/>
2.5	Will the individual pay for ALL of their out of pocket expenses?	<input type="checkbox"/>	<input type="checkbox"/>

If the answer is YES to ALL of the questions in Section 2, the individual should be classified as an Independent Contractor. If so, please complete the Scope of Work section on page 1 and send to Payroll & Tax Services at PO Box 6005.

If the answer is No to ANY, please continue with answering the questions below.

If the answer is No to ALL of the questions in Section 2, the employee status is applicable. Please complete the applicable employment forms. In this instance, Section 3 & 4 do not need to be completed.

Section 3: RELATIONSHIP

		Yes	No
3.1	Does the individual have a continuing relationship with the department or university by performing the work on a recurring, on-going, or year-to-year basis?	<input type="checkbox"/>	<input type="checkbox"/>
3.2	Will the university be responsible for hiring, supervising, and paying workers who will substantially assist the individual in performing the requested services?	<input type="checkbox"/>	<input type="checkbox"/>
3.3	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?	<input type="checkbox"/>	<input type="checkbox"/>
3.4	Is the individual required to receive training from a university representative to enable the individual to perform the work in a particular manner?	<input type="checkbox"/>	<input type="checkbox"/>
3.5	Will the individual work as part of a team of regular employees and will the individual's day-to-day participation be essential to the successful performance of the employee team?	<input type="checkbox"/>	<input type="checkbox"/>

Section 4: BEHAVIORAL CONTROL

		Yes	No
4.1	Will the individual perform services for which the university is concerned with the methods used to obtain the results (and not just with the results)?	<input type="checkbox"/>	<input type="checkbox"/>
4.2	Will the university provide a significant amount of tools, equipment, or other materials needed by the individual to perform the agreed-upon work	<input type="checkbox"/>	<input type="checkbox"/>
4.3	Will the individual be subject to termination by the university for reasons other than nonperformance of the individual's service agreement with the University? (For example, can the individual be terminated for violating university personnel policy?)	<input type="checkbox"/>	<input type="checkbox"/>
4.4	Can the individual terminate the Agreement with the university without incurring any liability for a failure to complete the service? (For example, can the individual terminate the service agreement without notice or reason?)	<input type="checkbox"/>	<input type="checkbox"/>
4.5	Does the University NOT permit the individual to perform work at an office or facility off campus that is maintained at the individual's own expense?	<input type="checkbox"/>	<input type="checkbox"/>

Section 5: DETERMINATION – To be completed by Payroll & Tax Services

Section 2: If the answer is YES to ALL of the questions in Section 2, the individual should be classified as an Independent Contractor. If so, please complete the Scope of Work section on page 1 and send to Payroll & Tax Services at PO Box 6005. **If the answer is No to ANY, please continue with answering the questions in Sections 3 & 4. If the answer is No to ALL of the questions in Section 2, the employee status is applicable. Please complete the applicable employment forms. In this instance, Section 3 & 4 do not need to be completed.**

Sections 3 & 4: If the answer is NO to ALL of the questions in Sections 3 & 4, the individual should be classified as an Independent Contractor. If so, please complete the Scope of Work section on page 1 and send to Payroll & Tax Services at PO Box 6005. **If the answer is YES to any questions in Sections 3 and/or 4, Payroll & Tax Services must consider all answers on this form to make the determination.**

- Independent Contractor
- Employee