

INDEPENDENT CONTRACTOR DETERMINATION FORM

When services are to be rendered for Lenoir Community College, this form will help determine classification as an employee or independent contractor for federal, state and FICA tax purposes. The department must complete this form to help determine the proper tax status of the company or work status of the individual – either as an employee of Lenoir Community College or an independent contractor. This determination must be done every calendar year or when engaging in service(s).

Instructions

1. The department completes the determination form (Sections I-IV). If unsure how to answer some questions, contact the individual or company for clarification (do not guess). This step helps the college make appropriate tax determinations to protect itself and the individual.
2. Forward the document to the Director of Human Resources at tvjohnson90@lenoircc.edu for evaluation and approval.

Determinations of an Independent Contractor or Employee

1. If the individual or company is considered to be an independent contractor, the department contact indicated below (Section IV) will receive an approval via email. The hiring department must receive approval before processing a payment request. Please note, a background check must be completed for assignments lasting in excess of (7) calendar days, involving a continuous relationship with the college, and/or involving access to sensitive facilities/data.
2. If the individual is considered to be an employee, the department contact will be notified to follow regular hiring procedures to place the individual on Lenoir Community College's payroll.

Section I. Service Overview		Taxpayer Identification (4 digits only) XXX-XX-__ __ __ __ EIN SSN TIN or ITIN	
Business or Individual Name			
Proposed Service			
Requesting Department		Form Preparer	
		Date	
Residency status for tax purposes (check one): <input type="radio"/> U.S. Citizen <input type="radio"/> Resident Alien <input type="radio"/> Non-Resident Alien			
Section II. Multiple Relationships with the College (answer all 5 questions)			
1. Does this individual currently perform similar work for the College as an employee?		Yes	No
2. Is it currently expected or desired that the College will hire this individual as an employee immediately following the termination of his/her independent contractor services?		Yes	No
3. During the 12 months prior to the date on which the independent contractor service commenced, did the individual have an official College appointment (including temporary) and provide the same or similar services?		Yes	No
4. Does the College pay as employees others who perform essentially the same duties that are to be performed by this individual?		Yes	No
5. Does the individual only provide services to the College and not offer his/her services to the general public as part of a trade or business?		Yes	No
If the answer is "yes" to any of the five questions, the individual should be classified and paid as an employee. Circle "Employee" here and STOP. Do not complete Section III. If the answer is "no" to all questions, proceed to the questions in Section III.		Employee	

Section III. Classification Guidelines

Complete only section A, B, or C depending on the services to be performed by the individual.

A. Predetermined Functions 1. Is the individual a certified police officer or a single musical or artistic performer? 2. Is the individual a substitute teacher or filling a position which is vacant or on leave?	Yes Yes	No No
B. Guest Lecturer/Speaker 1. Is the individual a “guest lecturer” or “guest speaker” who lectures only at a few class sessions during an academic semester? 2. Is the individual the primary instructor in a course being offered for academic credit toward graduation? 3. Is the individual responsible for the content of the lecture or presentation, including creating and selecting course materials (as opposed to presenting materials that have been prepared/dictated by the College)?	Yes Go to B.1. Yes Yes Yes	No Go to C. No No No
C. Individuals not covered by Sections III.A or III.B. 1. Will the department control the manner in which the work is performed by providing the individual with specific instructions regarding performance of the required work (rather than rely on the individual’s expertise) and/or provide equipment, tools or materials for the individual? 2. Will the department 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 get own work schedule)? Note: Individuals working full-time are considered employees even if they set their own schedule. 3. Does the individual engage in entrepreneurial activities in an established business at risk for profit or loss? Note: Check “yes” if the individual supplied an EIN, TIN, or ITIN (not a SSN). Check “yes” if the individual produces business cards, letterhead, curriculum vitae, list of clients, advertising, employs assistants, or other evidence that the individual works for multiple unrelated persons or firms or the individual makes his/her services available to the general public on a regular and consistent basis. Attach documentation. 4. Will the college pay the individual’s expenses or travel costs? 5. Does the individual have his/her own insurance for work-related injuries? 6. Can the individual hire, supervise and pay assistants to complete the job?	Yes Yes Yes Yes Yes Yes	No No No No No No

Section IV. General Information for Review

Independent Contractor's Legal Name:

(If provider is a Corporation on W-9 or has the abbreviation "Inc." in the title, this form is not needed)

(Please print)

Independent Contractor's Mailing Address:

(Street)

(City)

(State)

(Zip Code)

Description of services and Lenoir Community College program information to make determination:

Location where services will be provided: _____

Specific Date(s) of Service: _____

If a range of dates, how many times will use? _____

Payment based on:

☐ Fixed Total Fee: \$_____ ☐ Cost per unit: \$_____ ☐ Other: _____

Submitted by: _____
(Signature of Lenoir Community College representative) (Date)

(Print Name and Department)

(LCC Email address)

Do not write below this line

Classification Determination: Independent Contractor

Reviewed by: _____
(Human Resources Representative) (Date)

Determination: ☐ Employee
☐ Independent Contractor

Requesting Department Notified of Determination: Date: _____