

DUKE UNIVERSITY/DUKE UNIVERSITY HEALTH SYSTEM

Independent Contractor Checklist

**** Current Duke or Student employees -- STOP -- Do not use this form. Must be paid through Corporate Payroll.****

Part A Service Provider Information - Fill in all applicable information

Company name or DBA: _____

If the company is a Corporation, partnership or LLC taxed as a Corporation, or a partnership with with an EIN, STOP this form does not need to be completed. If the LLC is a disregarded entity, complete this form.

Individual Name: _____

Is this individual performing substantially similar services under similar direction and control as other Duke employees? Yes No

If yes, pay as employee.

Part B Former Employee (Individuals)	Yes	No
1 Will the individual be performing services in substantially similar capacity or under the similar direction and control as when they were a Duke or student employee? (same department/same supervisor)	<input type="checkbox"/> Stop and pay as employee	<input type="checkbox"/> Continue to question 2 and Provide former job title below:
2 Is this an honorarium for a speech/presentation in accordance with GAP 200.130?	<input type="checkbox"/> Complete IRS form W-9 and skip to certification section	<input type="checkbox"/> Continue to Part C

Part C Control Analysis

Choose one answer for each question - either Yes or No.

Control Factors	Yes	Independent Contractor Status	No	Employee Status
1 Can the individual hire their own employees for this project?	<input type="checkbox"/>	Can be performed by individual's subcontractors or employees. The individual has other employees	<input type="checkbox"/>	Must be performed by individual. The individual does not have other employees
2 Can the individual set their own hours of work?	<input type="checkbox"/>	Responsible for own schedule.	<input type="checkbox"/>	Duke sets the hours.
3 How will the individual be paid?	<input type="checkbox"/>	Duke will pay invoice on a per project basis. (Individuals invoice does not reference an hourly or monthly rate)	<input type="checkbox"/>	Duke pays on an hourly, or monthly basis. (Individuals invoice will bill by hour or month)
4 Is the individual engaged for a specific project?	<input type="checkbox"/>	A continuing relationship is not anticipated. Projects will be awarded only when the need arises, and will be based on bids and specifications.	<input type="checkbox"/>	Duke anticipates a continuing relationship.
5 Does the service provider work for other clients?	<input type="checkbox"/>	Currently performs services for multiple unrelated customers.	<input type="checkbox"/>	Works for only one client at a time.
6 Does the individual perform services off-site?	<input type="checkbox"/>	Maintains own infrastructure such as office space, email and server and responsible for own business expenses	<input type="checkbox"/>	Duke will add individual into daily operations with access to Duke email, software (e.g. SAP), or required attendance at meetings.
7 Does individual furnish their own tools and materials?	<input type="checkbox"/>	Individual furnishes tools, equipment, materials and supplies.	<input type="checkbox"/>	Duke provides facilities and equipment, furnishes tools, equipment, materials and supplies.
8 Does the individual recognize profit and loss based on business decisions?	<input type="checkbox"/>	Individual bears risk of economic gain or loss as a result of the individual's services. (e.g. set deliverable at a set price)	<input type="checkbox"/>	Duke compensates regardless of performance or outcome. (e.g. hourly or monthly rate)
9 Does the individual advertise their services or actively recruit new clients?	<input type="checkbox"/>	Advertises business in: <input type="checkbox"/> Publications <input type="checkbox"/> Yellow pages <input type="checkbox"/> Website: URL: _____	<input type="checkbox"/>	No advertising of services or business.
10 Will the individual decide how work is to be done without Duke's direction or instruction?	<input type="checkbox"/>	Individual determines specific detailed tasks required for the work or project.	<input type="checkbox"/>	Duke determines specific detailed tasks for work or project.
11 Is the individual responsible for their own training? (if training is required)	<input type="checkbox"/>	Responsible for own training related to this assignment. (Specific engagement)	<input type="checkbox"/>	Duke will provide training for this assignment.

Part D Conclusion (more Yes than No indicates Independent Contractor)

Based on the above checklist and my knowledge of the proposed contract, it is my determination that the individual providing the services should be classified as an:

Independent Contractor (more Yes) Employee (Process through Payroll)

Part E Departmental Certification

I certify that I have first hand knowledge of the relationship in order to prepare or review the above questionnaire with complete and thoughtful accuracy.

I have reviewed the above responses and acknowledge that as a person with authority over the indicated cost object, I understand that should the Internal Revenue Service ("IRS") disagree with this classification Duke University may hold my department financially responsible for any additional compensation (due to gross up, including fringe rate), taxes, interest, or penalties that the IRS or other regulatory bodies might assess.

Signature of reviewer _____
 Name: _____ Title: _____ Department: _____
 Phone: _____ Date: _____ Cost Object: _____

Part F Service Provider Attestation and Certification

Under penalties of perjury, I certify that the above information is complete and accurate. **If Duke engages me as an independent contractor, I am responsible for taxes, insurance coverage, and business expenses, and that I am not eligible for any employer-provided benefits.**

I understand that if I accept employment in the future I must immediately notify the office of Procurement Services.

Signature of service provider _____
 Name: _____ Title: _____ Email: _____
 Phone: _____ Date: _____