

## DETERMINATION OF PAYMENT FORM

In order to determine the proper status of an individual who is to receive payment for work or services, please complete the following questionnaire, attach any invoices or related documents and forward to the HR Department.

Note that incorporation of an individual's business is not a factor. An individual receiving a 1099 reportable payment does not necessarily need to establish a business enterprise. Conversely, the owner of a private business could be deemed an employee of the College if the degree of control and type of relationship support that determination.

**To be completed by Department wishing to hire:**

Date: \_\_\_\_\_ Department: \_\_\_\_\_

Person Performing Services: \_\_\_\_\_

Type of Service: \_\_\_\_\_

Date service commences: \_\_\_\_\_ Signature of supervisor, department head or chair: \_\_\_\_\_

**Is the individual providing the work or service a Non-Resident Alien (NRA)? If so, please consult with Nancy Sheppard in the Business Office prior to completing the remainder of this form.**

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Are the proposed services also provided by employees of the College?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Has an agreement or contract for the proposed work or service been created between the individual and the College?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Will the College be assigning specific instructions on how to complete the work or service rather than the end result?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Will the College be providing any specific training on how to perform the work or service?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Does the individual have a significant financial investment in the equipment/facilities used to perform the work or services?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Will the individual have unreimbursed business expenses as a result of the performance of the work or services?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Are the individual's services available to the public (i.e. advertised)?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Can the individual realize a profit or loss as a result of the performance of the work or services?   |
| <input type="checkbox"/> | <input type="checkbox"/> | What is the term of the work or service – indefinite or defined dates? (if defined, provide dates)  |
| <input type="checkbox"/> | <input type="checkbox"/> | Are employee benefits being provided?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Is the work or service being performed integral to the College's core operating mission? (mission is defined as coursework for credit leading to awarding of degrees) |

**To be completed by the Human Resources Department:**

Based on the facts and circumstances outlined above, Human Resources has determined that the work or services provided by this individual should be classified as:

\_\_\_\_\_ Employee - Please complete a temporary payroll action form (available on the HR web site under forms) and forward to the Human Resources Department.

\_\_\_\_\_ IRS Form 1099 Reportable Payment - This form should be forwarded to the Accounts Payable Office.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date