

*****The evaluation form does not need to be completed if the services being performed are for a cost of less than \$1,000 and the individual is *not* a current or former University employee, *not* a current University student, or the services are *not* being performed in an international location. If the individual is not a U.S. citizen, the Tax Office must be contacted to resolve any tax issues *****

This form is designed to assist the University of San Diego (USD) in determining whether an individual providing services is considered an independent contractor or employee. The hiring department is required to complete this form and return it to the Office of Reporting & Compliance (Compliance Office) prior to the department engaging in business with the individual. The department should send the completed form to Compliance by e-mail at compliance@sandiego.edu. The Compliance Office will make a determination of status between employee or independent contractor. Once a decision has been made, the Compliance Office will notify the department. Please submit no less than one week prior to engaging in business with the individual.

Please attach the proposed service agreement and scope of work, to this form when sending to the Compliance Office. Information contained within a contract may assist in the determination of status. If the relationship or information contained in this form changes, the hiring department must complete a new form with the updated information.

If there are any questions regarding the independent contractor review process, please contact the Office of Reporting & Compliance, at compliance@sandiego.edu. For more information, please visit the [Tax & Compliance website](#).

Part A: Services Exempt from Independent Contractor Review

*****Skip Part A if the individual is a current or former University employee, current University student, or the services are being performed in an international location. *****

If the services being performed are for a cost of more than \$1,000 and any of the below apply, please indicate and only complete part B, Lines 1- 4, Part D, Section 1 and submit the form directly to Procurement Services.

The services being performed are under the same terms of an existing agreement and this is a no cost extension.

The individual is providing copy editing services.

The individual is providing entertainment services or performing at a special event.

The individual is a guest lecturer, guest speaker, and/or receiving an honorarium.

The services are being performed by an employee from an approved temporary agency.

The individual is providing proof reading services.

The individual is a research study participant

The individual is providing transcription services.

The individual is providing translation services.

The individual is providing graphic design services.

The individual is providing close captioning services.

The individual is providing film editing services.

Part B: Service Provider Information – Complete all applicable information

1. Individual Name: _____

2. Legal Business Name (if differs from above): _____

3. If the legal business name differs from individual name, please complete all of the following that apply:

Type of business (i.e., Sole Proprietorship, Partnership, LLC): _____

Employer Identification Number (EIN): _____

Number of employees: _____

Date of creation: _____

Names and Titles of Officers: _____

4. U.S. Citizen or resident alien?

Yes

No I (If No, the Compliance Office must be contacted to resolve any tax issues prior to an agreement being signed)

5. Is the individual a current employee of USD? Yes No
 a. If no, is it expected that USD will hire this individual as an employee following the termination of his or her service?
 Yes No
6. Was the individual a USD employee (including temporary) any time during the last 12 months? Yes No
 a. If yes, did the individual provide the same or similar services while an employee? (same department/same supervisor)
 Yes (If yes, skip to Part D. The individual must be paid as an employee.) No
7. Is the individual currently a student of USD? Yes No
8. Is the individual a previous Independent Contractor of USD? Yes No
 a. If yes, please indicate when: _____
9. For research/grant related projects, will the research be externally funded? Yes No
 a. If yes, please list funding agency: _____

Part C: Independent Contractor Criteria (ABC Test) *Note: All three criteria must be met.*

| a. The worker is free from control and direction of the hiring entity (USD department) in connection with the performance of the work, both under the contract and in fact. | | | | |
|--|--------------------------|---|--------------------------|--|
| | Yes | Example for Yes answer | No | Example of No answer |
| 1. Will the individual decide how work is to be done without USD's direction or instruction? | <input type="checkbox"/> | Individual determines own schedules, location, and tasks. | <input type="checkbox"/> | Individual complies with instructions. |
| 2. Is the individual responsible for his/her own training? | <input type="checkbox"/> | Individual Responsible for own training. | <input type="checkbox"/> | USD will provide training. |
| 3. Does the individual set his/her own hours of work? | <input type="checkbox"/> | Individual is responsible for own schedule. | <input type="checkbox"/> | USD sets the hours. |
| 4. Does the individual decide the order or sequence of services? | <input type="checkbox"/> | Determines the order or sequence of services. | <input type="checkbox"/> | USD determines the order or sequence of services. |
| 5. Can the individual determine whether oral or written interim reports are required? | <input type="checkbox"/> | May choose to provide interim reports. | <input type="checkbox"/> | USD requires oral or written interim reports. |
| 6. Will the individual submit an invoice for commission or project? | <input type="checkbox"/> | USD will pay invoices for this project. | <input type="checkbox"/> | USD pays on an hourly, weekly, or monthly basis. |
| 7. Will individual pay for own business and travel expenses? | <input type="checkbox"/> | Responsible for all business expenses. | <input type="checkbox"/> | USD pays for business and travel expenses. |
| 8. Does individual furnish own tools and materials? | <input type="checkbox"/> | Individual furnishes tools, equipment materials and supplies. | <input type="checkbox"/> | USD furnishes tools, equipment, materials and supplies. |
| b. The worker performs services that are outside the usual course of hiring entity's (USD's) business. | | | | |
| 9. Does the individual provide a unique skill set not currently available through USD employees or services | <input type="checkbox"/> | Contractor provides services that are unique and are not tasks performed in the usual course of USD's business. | <input type="checkbox"/> | Current USD employees and/or services are available on campus that can provide these services. |
| 10. 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"/> | USD anticipates a continuing relationship. |
| 11. Which statement best describes the service provided to USD? | <input type="checkbox"/> | Lecturing (one time), consulting and advisory services. | <input type="checkbox"/> | Teaching, Lecturing, or other service on a continuous basis. |
| 12. Which statement best describes the individual's current/past relationship with USD? | <input type="checkbox"/> | Has never been employed by USD or affiliated entity. | <input type="checkbox"/> | Has been employed by USD or affiliated entity. |
| 13. Will the individual supervise any USD employees? | <input type="checkbox"/> | USD students or staff be will perform work under the guidance of the contractor. | <input type="checkbox"/> | Contractor or their employees will perform all work related to the project. |

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| <p>c. The worker is customarily engaged in an independently established trade, occupation, or business of the same nature as the work performed for the hiring business. This normally means the worker will have established and promotes his or her own business; is licensed; does advertising; has other clients or potential customers; and the like.</p> | | | |
| 14. Does the individual hire his/her own employees? | | Services can be performed by individual's subcontractor or employees. | Services must be performed by individual. |
| 15. Does the individual perform services off-site? | | Performs services at individual's place of business. | Performs services at USD. |
| 16. Does the individual have an investment in own business? | | Individual invests in facilities used to perform services, such as office space or equipment. | USD provides facilities. |
| 17. Will the individual recognize profit or loss based on good or bad decisions? | | Individual bears risk of economic gain or loss as a result of the individual's services. | USD compensates regardless of performance or outcome. |
| 18. Does the individual work for other clients? | | Can perform services for multiple, unrelated clients at the same time. | Works for only one client at a time. |
| 19. Does the individual advertise services? | | Advertises business in publications, yellow pages, website, etc. | No advertising of services or business. |
| 20. Will the individual maintain independent activities? | | Maintains own infrastructure such as office space, email and server. | USD will integrate individual into daily operations with access to USD email, software, or required attendance at meetings. |
| 21. Does the individual have professional liability insurance? | | Does have liability insurance. | Does not have liability insurance. |
| 22. Could the individual risk legal action if contract terms are not met? | | Individual must comply with contract terms or otherwise face legal repercussions. | Right to immediate termination/resignation. |

Please provide a description of services, including cost, and/or any additional comments (if not attaching a copy of the proposed contract/Scope of Work):

Indicate the time period during which the services will be rendered and the expected number of hours to be worked on a weekly basis:

Part D: Conclusion and Certification

1. Departmental Representative Certification:

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

I have reviewed the above responses and acknowledge that as a person with authority over the indicated project, I understand that should the Internal Revenue Service (“IRS”) or the State of California (“CA”) disagree with the independent contractor classification, University of San Diego 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 CA might access.

Signature of Department Representative: _____

Print Name: _____

Title: _____

Department: _____

Date: _____

Phone: _____

E-mail: _____

2. Finance Office|Tax & Compliance Approval:

The above named Service Provider shall be treated as an _____.

Signature: _____

Print Name: _____

Title: _____

Date: _____

Finance Office Comments: