The University of Southern Mississippi (USM)
Independent Contractor Status Determination and Documentation Form

Name of Individual/Business: _____

Section 1: Individual Current Relationship with The University of Southern Mississippi

☐ YES ☐ NO A. Is this individual currently an employee with The University of Southern Mississippi?
☐ YES ☐ NO B. Has this individual been an employee of USM within the past 12 months?
☐ YES ☐ NO C. Does the department plan on hiring this individual as an employee within the next 12 months?
☐ YES ☐ NO D. Is this individual a state retiree or member of PERS?

If the answer is "No" to all questions, proceed to question in Section 2, Exemptions from Completing.
If the answer is "Yes" to any of the above three questions, the individual must be classified as an employee and paid through USM payroll. Complete a Personnel Action Form. If a PERS retiree, Independent Contractor status must be approved by PERS.

Section 2: Exemptions from completing Independent Contractor Status Determination and Documentation Form

☐ YES ☐ NO A. Will the total payments made to this individual for the calendar year be $1,000.00 or greater?
- If Yes – Continue to next question
- If No – STOP and complete a Remittance Voucher for payment accompanied with a W9 and original invoice

☐ YES ☐ NO B. Is the agreement with an incorporated entity?
- If Yes – STOP and complete a Personal Services Agreement accompanied with a W9 and original invoice
- If No – Continue to next Section

Section 3: Classification Guidelines (Complete only *one* section, A, B, or C, depending on the services to be performed by the individual.)

A. Lecturer/Instructor

☐ YES ☐ NO 1. Is the individual a "guest lecturer", e.g., an individual who lectures at only one or two class sessions?
- If Yes - Treat as an Independent Contractor
- If No - Go to # 2

☐ YES ☐ NO 2. Is the individual the primary instructor in a department course being offered for academic credit toward a University degree?
- If Yes - Treat as Employee
- If No - Go to # 3

☐ YES ☐ NO 3. Is the individual responsible for the content of the lecture/presentation versus presenting materials that have been prepared/dictated by USM?
- If Yes - Treat as an Independent Contractor
- If No - Treat as an Employee

B. Researcher

NOTE - Researchers hired to perform services for a University department are initially presumed to be employees of the University. Please complete the following questions:

☐ YES ☐ NO 1. Will the individual perform research for a University faculty member or director under an arrangement whereby the University faculty member or director serves in a supervisory capacity (i.e., the individual will be working under the *direction* of the University faculty member or director)?
- If Yes - Treat as an Employee
- If No - Go to # 2

☐ YES ☐ NO 2. Will the individual serve in an advisory or consulting capacity with a University faculty member or director, in a "collaboration between equals" type arrangement?
- If Yes – Treat as an Independent Contractor
- If No – reconsider Researcher status

C. Individuals **Not Covered Under Section 3A or 3B, complete all 5 questions.**

☐ YES ☐ NO 1. Does the individual routinely provide the same or similar services outside USM to the general public as part of a continuing trade or business?
- If Yes – Suggests Independent Contractor Status
- If No – Suggests Employee Status

☐ YES ☐ NO 2. Will the University 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 set own work schedule and/or pay the individual an hourly rate similar to what other employees are paid on campus for similar work?
- If Yes – Suggests Employee Status
- If No – Suggests Independent Contractor Status

☐ YES ☐ NO 3. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise and/or provide significant supplies and equipment for the worker?
- If Yes – Suggests Employee Status
- If No – Suggests Independent Contractor Status

☐ YES ☐ NO 4. Does the individual engage in entrepreneurial activities in an established business at risk for loss?
- If Yes – Suggests Independent Contractor Status
- If No – Suggests Employee Status

☐ YES ☐ NO 5. Does the individual have his/her own insurance for work-related injuries?
- If Yes – Suggests Independent Contractor Status
- If No – Suggests Employee Status

Completed by: _____, date:_____
Sign Name Print Name

If the determination is that this individual be treated as an Independent Contractor, complete a Professional Personal Services Agreement. Send this form attached to the Professional Personal Services Agreement to the Tax Compliance Officer in the Controller's Office Box 5143, along with a W-9.

If the determination is that the individual be treated as an Employee, complete a Personnel Action Form, hiring the individual as an employee of The University of Southern Mississippi. Send a copy of this form to the Tax Compliance Officer in the Controller's Office.

If payment is less than $1,000.00, complete a Remittance Voucher.