FRANKLIN PIERCE UNIVERSITY
EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

PURPOSE: Differentiates Employee and Independent contractors under IRS regulations

Directions: Complete Section I, Section II, Section III (if necessary) and signature block. Include a W-9 form for Independent Contractors:

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<th>Department:</th>
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II. Multiple Relationships with the University

- A. Does this individual currently work for the university as an employee?
- B. Is it currently expected that the University will hire this individual as an employee immediately following the end of his or her independent contractor/consulting services?
- C. During the 12 months prior to the date on which the independent contractor consulting services commenced, did the individual have an official University appointment (including temporary) and provide the same or similar services?
- D. Is this individual currently a student of the University, or have they been a student of the University within the past 4 months?

If the answer is "YES" to any of these four questions, the individual should be classified as an employee and paid through Payroll.

If the answer is "NO" to all questions, proceed to the questions in section III.

III. Classification Guidelines (Complete only on III. A., B., or C., depending on the services performed by the individual)

A. TEACHER/LECTURER/INSTRUCTOR

1. Is the individual performing "contractual teaching services" (e.g., one time presentation is not greater than seven calendar days)?
2. a. Is the individual teaching a course for which students will NOT receive credit toward a University degree.
   b. Does the individual provide the same or similar services to other entities or the general public as part of a trade or business?

If the answer to both question 2(a) and 2(b) is "YES", then treat the individual as an independent contractor.

If the answer to either question 2(a) and 2(b) is "NO", then go to question #3.

3. In performing instructional duties, will the individual primarily be performing duties similar to other individuals classified as an employee?

B. RESEARCHER

Researchers hired to perform services for a University department are presumed to be employees of the University. If, however, the researcher collaborates on research with a particular University professor or employee, please indicate which of the following relationship is applicable by placing a check mark in the appropriate blank.

Relationship #1: The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the University professor or employee).

Relationship #2: The individual will serve in an advisory or consulting capacity with a University professor or employee (i.e., to work on specific research problems of short term duration).

C. INDIVIDUALS NOT COVERED UNDER SECTIONS III. A. OR B.

1. Does the individual provide services substantially similar to those provided by any F. P. University employee?

2. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or to the general public as part of a trade or business?

3. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individuals expertise?

4. 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?

IV. I certify that the above information is accurate.

Signature ____________________________ Date ____________________________

DEPARTMENT HEAD