

TEXAS A&M RESEARCH FOUNDATION
INDEPENDENT CONTRACTOR STATUS CERTIFICATION

Date: _____ TAMRF Account No.: _____

TAMRF Project Administrator: _____

Name of the Person Completing This Form: _____

Name of the Individual to be Paid: _____

Email Address of the Individual to be Paid: _____

(1) Detailed description of the work to be performed: _____

(2) What are the qualifications of this individual for this specific work? _____

(3) Location where the work will be performed (City/State, TAMU Campus, Individual's Home, etc.): _____

(4) Period of performance for the services: From: _____ To: _____

(5) Total amount of the payment from the referenced account: _____

(6) Type of payment (rate per day, fixed amount per task, etc.—not hourly): _____

(7) Justification for the amount of the payment (industry standard, negotiated rate, approved by sponsor, etc.): _____

(8) Is the individual currently an employee of The Texas A&M University System?

Yes--If yes, list department and college: _____

No--If no, list name of current employer/self-employed/retired, etc: _____

(9) Has the individual previously been an employee of The Texas A&M University System:

Yes—If yes, list the month and year of the termination date: _____

No

(10) Could this payment be viewed as a conflict of interest? Yes No

- (11) Is the individual related to a current employee of The Texas A&M University System?
 Yes--If yes, list the names and departments of the relatives: _____
 No
- (12) Is the individual currently an employee of the U.S. Federal Government?
 Yes--If yes, describe: _____
 No
- (13) Is the individual currently enrolled as a student at Texas A&M University?
 Yes--If yes, list department and college: _____
 No

CHECKLIST AND QUESTIONS

The following statements are designed to assist you in determining the proper status of the individual under consideration. Once you have completed the checklist, compare the number of "True" responses to "False" responses. If there are substantially more "True" responses, most likely the correct status is that of an employee. However, in some very special situations there may be an exception to this rule.

True False

- (14) Instructions to the person regarding performance of the job are detailed and specific.
- (15) The person will receive (or the Principal Investigator has the right to do so) fairly close supervision and will be monitored often.
- (16) The Principal Investigator (or supervisor) determines the method by which the day-to-day work by the person is accomplished.
- (17) The Principal Investigator (or supervisor) provides (or has the right to do so) periodic work assignments from time to time that may vary.
- (18) The person's work hours are set by the Principal Investigator (or supervisor).
- (19) It is important that the person work a minimum number of hours per week.
- (20) It is important that the person work at a particular location established by the Principal Investigator (or supervisor) rather than transmitting reports or other deliverables. (This statement does not apply to fieldwork.)
- (21) The person generally does not have a final work product (e.g., a report or software program, etc.) that can be viewed as a discrete subset of the project's overall objectives or deliverables. He or she will continue to work until the project, or some aspect of it, is completed.
- (22) It is the Principal Investigator's responsibility to hire and pay additional workers if the person originally hired needs assistance to complete the work assigned to that person.
- (23) All necessary *general* equipment, supplies, software, tools and other such items are supplied by the project without any expenditures for such on the part of the person to be hired. (This does not apply to specific and highly specialized equipment or tools for the unique work of the project.)
- (24) The person will need to receive training in order to do the work on the project; such training being of general application and not highly specific to the particular and unique aspects of this particular project.
- (25) The person will be paid on a regular basis (weekly, monthly, etc.). It is not customary or appropriate to pay on the basis of the job to be performed as a whole. (Disregard the use of advance or progress payments.)
- (26) The person automatically receives a check for a predetermined amount (rate per hour, weekly salary, etc.) without the necessity of submitting an invoice and/or other substantiating documentation.
- (27) The person will receive benefits such as vacation time, sick leave, health insurance coverage.
- (28) The person does not offer his or her services of a similar nature to others in the field; i.e., the person does not do any advertising or marketing (business listings, business cards, formal or informal solicitations, etc.).

Tax Status: (Mark One Only)

The individual **is** a U.S. citizen, U.S. national, lawful permanent resident, lawful temporary resident (this does not include non-immigrants holding short term visas issued by U.S. consulates abroad) and is performing work **in** the United States. **THE INDIVIDUAL MUST COMPLETE AND RETURN FORM W-9 PRIOR TO PAYMENT.**

The individual is **not** a U.S. citizen, U.S. national, lawful permanent resident, lawful temporary resident and is performing work **outside** the United States. **THE INDIVIDUAL MUST COMPLETE AND RETURN FORM W-8BEN PRIOR TO PAYMENT.**

The individual is **not** a U.S. citizen, U.S. national, lawful permanent resident, lawful temporary resident and is performing work **in** the United States . **THE FOLLOWING INFORMATION IS REQUIRED PRIOR TO PAYMENT:**

- (1) Type of Visa Issued: _____
- (2) The individual's name and e-mail address must be sent to Glacier@rf-mail.tamu.edu in order for the individual to receive logon information for the GLACIER Online Tax Compliance System. This system will determine the individual's tax status.
- (3) Copies of I-94 Card, DS-2019 or I-797, entry visa and passport are required prior to payment to individual.
- (4) If the individual does not have a U.S. ITIN, attach a completed IRS Form W-7 (Application for IRS Individual Taxpayer Identification Number). The form must be signed by an acceptance agent.
- (5) If the individual is not eligible for tax treaty benefits or does not submit Form 8233, 30 % of the payment amount for non-students, or 14% of the payment amount for students will be withheld from the payment as required by the IRS.
- (6) The above forms are available at: <http://rf-web.tamu.edu/forms/index.html>

Texas A&M Research Foundation Review:

Approved--Independent Contractor.

Not Approved--Must be paid through TAMUS Payroll System (if not restricted by Visa status).

Reviewed By:

Michele Lacey, Associate Vice President

Date

Linda Woodman, Senior Vice President

Date