**Independent Contractor Questionnaire**

This checklist is to be used to determine how to properly classify a worker (employee versus independent contractor), considering the “totality of the circumstances” based on the following categories: Behavioral Control, Financial Control and Relationship of the Parties per IRS Revenue Ruling 87-41 (Note: Massachusetts and California have similar requirements). This checklist needs to be completed by the Emerson College employee seeking to engage the individual. If the individual is a current or former Emerson College employee, Emerson College Human Resources must be consulted before proceeding. Please attach this completed form to a Supplier Request in Workday for review and approval by Procurement Services before engaging the consultant.

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| Section I. BEHAVORIAL CONTROL; Does Emerson College have the right to direct and to control the work performed by the worker? | Yes | No |
| Does the individual currently work for Emerson or will the individual be performing services similar in capacity or under the same administration and control as to when they were an employee? (Same department/same supervisor) |  |  |
| Is the individual required to comply with instructions from Emerson as to when, where and how the work is to be completed? |  |  |
| Does Emerson require training on how to perform the task? |  |  |
| Does the individual hire or supervise Emerson employees? |  |  |
| Does the individual set their own hours? |  |  |
| Does the individual perform the work off site? |  |  |
| Does Emerson determine the sequence of tasks required to complete the work? |  |  |
| Doe the individual have the option to submit written or oral reports to Emerson? |  |  |
| Section II FINANCIAL CONTROL; Does Emerson have a right to direct or control the financial and business aspects of the worker’s job? | Yes | No |
| Does the individual receive payments of regular amounts at set intervals rather than paid by the job? |  |  |
| Does Emerson pay for business and/or travel expenses for the individual? |  |  |
| Does Emerson supply the equipment, supplies or materials necessary to provide the service? |  |  |
| Does the individual have an ownership and/or financial interest in own business? |  |  |
| Will the individual recognize a profit or loss based on good or bad management decisions? |  |  |
| Section III RELATIONSHIP; The type of relationship depends upon how the worker and Emerson perceive their interaction with one another. | Yes | No |
| Does the individual work only for Emerson? |  |  |
| Is the individual an Emerson student? |  |  |
| Has the individual had or will they have a long term relationship with Emerson? |  |  |
| Could the individual incur legal liability if the contract terms are not met? |  |  |
| Can the individual be fired at any time by Emerson? |  |  |
| Does the individual advertise their services to other entities? |  |  |
| Does the individual render services which can usually stand alone and are not integrated into business operations? |  |  |
| For assistance, does the individual hire own employees? |  |  |

A misclassification may result in taxes, interest and penalties being assessed by the IRS or the state. If this happens, department will be responsible for these costs.

Period of Performance: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Department\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Person Completing: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_