

**Worker Classification Questionnaire**  
**(Employee vs. Independent Contractor)**

Texas A&M University Tax Compliance & Reporting

*This questionnaire is submitted to Tax Compliance & Reporting to determine if an individual should be classified as an Employee or Independent Contractor.*

**\*\*All questions must be answered\*\***

\_\_\_\_\_  
Name of individual to perform service:

\_\_\_\_\_  
Date submitted for review:

Email address of individual to be paid: \_\_\_\_\_

Address of individual to be paid: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Department Submitting Questionnaire: \_\_\_\_\_

Department Contact Name: \_\_\_\_\_

Department Contact Email: \_\_\_\_\_

Department Contact Phone: \_\_\_\_\_

**Worker MUST be paid through Payroll if either is true:**

1. A current employee of TAMU.
2. A former employee of TAMU returning to perform the same or similar duties of their former TAMU employed position.
3. A non-employee performing the same or similar duties of a TAMU employed position.
4. The worker does not have an established named business in which they are invested and have a risk of loss beyond the loss of pay.
5. The worker does not have an established named business that is advertised to others, thus making TAMU their sole funding source.
6. There is any amount of control over how the work is to be performed.

***If either of the above is true, payment must go through Payroll. DO NOT submit for payment through Aggiebuy.***

**TAX STATUS**

Select one of the following and complete the requirement listed for your selection in addition to completing this questionnaire.

- The individual is a U.S. Citizen or U.S. Legal Permanent Resident.  
**Requirement:** THE INDIVIDUAL MUST COMPLETE AND RETURN FORM W-9 BEFORE SERVICE BEGINS
- The individual is NOT a U.S. Citizen or U.S. Legal Permanent Resident and is performing work outside the United States.  
**Requirement:** THE INDIVIDUAL MUST COMPLETE AND RETURN FORM W-8BEN BEFORE SERVICE BEGINS
- The individual is NOT a U.S. Citizen or U.S. Legal Permanent Resident and is performing work inside the United States.  
**Requirement:** THE INDIVIDUAL **MUST COMPLETE GLACIER, SUBMIT ALL REQUIRED DOCUMENTS** AS LISTED ON THE TAX SUMMARY REPORT AND **ANSWER AND PROVIDE THE FOLLOWING** BEFORE SERVICE BEGINS:
1. What is the Immigration status (VISA type) of the individual?  
\_\_\_\_\_ Attach a copy of the individual's VISA.
  2. Does the individual have a valid EAD card for the period in which the services will be provided? Yes \_\_\_ or No \_\_\_. If "Yes", attach a copy of the EAD card.

Name of individual to perform service and be paid: \_\_\_\_\_

Date submitted for review: \_\_\_\_\_

**RELATIONSHIP**

- YES  NO      **1.** Does this individual currently work as an employee within the Texas A&M University System?  
If so enter the employee UIN \_\_\_\_\_
- YES  NO      **2.** Has this individual worked for any entity in the Texas A&M University System within the last twelve months performing the same or similar services? (Note: student workers and graduate assistants are considered employees). If so enter the employee UIN \_\_\_\_\_
- Application      **3.** How did the worker obtain the job?  
 Bid      *Other:*  
 Employment Agency  
 Other (specify) \_\_\_\_\_
- YES  NO      **4.** Is there a written contract, signed agreement or offer letter between Texas A&M University and the individual who is to perform services as an independent contractor? If yes, attach a copy.
- YES  NO      **5.** Does the individual receive or expect to receive benefits from the University? If "Yes," explain.
- YES  NO      **6.** Will the individual have a continuing relationship with Texas A&M University?
- YES  NO      **7.** Is the individual performing similar services for others concurrently with the services they are providing TAMU? If "Yes," explain.
- YES  NO      **8.** Are the individual's services made available to others in their field? If "Yes," explain.
- YES  NO      **9.** Are the individual's services made available to the general public? If "Yes," explain.
- YES  NO      **10.** Is the individual advertising their services? If so, what type of advertising is done (business cards, business listing in a directory, website, etc.)? (Attach a copy of each advertisement).
- YES  NO      **11.** Is there a business name under which the individual performs their service? If so, please list below.  
Business Name \_\_\_\_\_
- YES  NO  N/A      **12.** If instructional duties are involved, will the instruction apply towards students receiving academic credit?
- YES  NO  N/A      **13.** If instructional duties are involved, will the individual participate in testing/evaluating students for coursework leading towards academic credit?

**BEHAVIORAL CONTROL**

- YES  NO      **14a.** Will the Uiveristy provide *any* training/instruction/guidance on how to perform the job?  
If "Yes", answer 14b. If "No" select "N/A" for 14b.

Name of individual to perform service and be paid:

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- YES  NO  N/A **14b.** Is the training/instruction/guidance detailed and specific? Provide a description.
- YES  NO **15.** Will the individual be under fairly close supervision and monitored often?
- YES  NO **16.** Does the University determine the method by which day-to-day work is accomplished?
- YES  NO **17.** Will the Principal Investigator or supervisor provide (or has the right to do so) periodic work assignments from time to time?
- YES  NO **18.** Are work hours set by the University?
- YES  NO **19.** Is the individual required to work a minimum number of hours?
- YES  NO **20.** Does the University have the right to hire, fire or discipline the individual's workers/assistants?
- YES  NO  N/A **21.** If the individual will perform research, will these services be performed under the direction and control of a University faculty member or employee?
- YES  NO  N/A **22.** If research services are performed, is the research primarily for Texas A&M University?
- YES  NO **23a.** Will the University provide the tools, equipment and or materials for the services to be performed? If "Yes", answer 23b. If "No" select "N/A" for 23b.
- YES  NO  N/A **23b.** Are the tools provided, specific and highly specialized equipment for the unique service being provided?
- YES  NO **24.** Is it important the individual 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)*
- YES  NO **25.** The individual 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.
- Campus **26.** Location where the work will be performed (TAMU Campus, Individual's Home, etc.):  
 Worker's home *Other:*  
 Other (specify)

**FINANCIAL CONTROL**

- YES  NO **27.** Will compensation be paid on a weekly, monthly basis or other regular basis without submitting an invoice?
- YES  NO **28.** Does the individual establish the level of payment for the services provided?  
If "No," who does? \_\_\_\_\_
- YES  NO  N/A **29.** If equipment, office space or other facilities are provided, will the individual lease these?  
If "Yes," what are the terms of the lease? (Attach a copy of explanatory statement).
- YES  NO **30.** Are any expenses incurred by the individual in performance of services for TAMU reimbursed by TAMU?

\_\_\_\_\_  
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\_\_\_\_\_  
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YES  NO  N/A **31.** If liability insurance is typically required for the type of service being performed, will the individual provide it at his/her own expense?

YES  NO **32.** Can the individual incur an economic loss or financial risk beyond the normal loss of pay?  
For example: loss or damage of equipment and materials  
If Yes, please describe.

YES  NO **33.** Could this payment be viewed as a conflict of interest?

**34.** Period of performance for the services: FROM: \_\_\_\_\_ TO: \_\_\_\_\_

**35.** Total expected amount of the payment from the referenced account: \$ \_\_\_\_\_  
*(SRS: If the amount is \$10,000 or greater, a PO/contract must be issued by the appropriate Purchasing Office before work can begin).*

Rate per day  
 Fixed amount per task  
 Other (specify) **36.** Type of payment:  
Other: \_\_\_\_\_  
Amount \$ \_\_\_\_\_

One Lump Sum  
 Periodic payment (specify): **37.** Frequency of payments to the worker:  
Number of payments: \_\_\_\_\_ Payment Amount: \$ \_\_\_\_\_  
 Other (specify) Other: \_\_\_\_\_

**38.** Justification for the amount of payment (industry standard, negotiated rate, approve by sponsor, etc.)

**ADDITIONAL TAX INFORMATION REQUIRED**

**39.** What are the qualifications of this individual for this specific work? **ATTACH RESUME OR CV**

**40.** Provide a detailed description of the services to be performed (including deliverables and/or result of the services).

**41.** If a current employee or former employee (within last 12 months) within the Texas A&M University System, provide a description of the individual's job duties while employed. **DO NOT copy & paste the official job description here.**

\_\_\_\_\_  
Name of individual to perform service and be paid:

\_\_\_\_\_  
Date submitted for review:

**Tax Compliance & Reporting Review**

*Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented are true, correct and complete.*

Worker Classification:

Upon review of the completed questionnaire and documentation provided, this individual meets the requirements for classification as an Independent Contractor.

Upon review of the completed questionnaire and documentation provided, this individual meets the requirements for classification as an Employee and should be paid through Payroll.

\_\_\_\_\_  
*Name of Tax Representative*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Date*

University Accounting Services - Tax Compliance & Reporting  
\_\_\_\_\_  
*Department*