

Independent Contractor or Employee Status

Federal and state tax and labor laws require Murray State University to ensure that individuals who provide services are properly classified as an employee or an independent contractor. Proper classification of an individual will determine tax withholding and reporting obligations.

GROUPS USUALLY PAID AS EMPLOYEES

- Academic Activity – Instruction services provided to enrolled students.
- Former MSU Employee – Person employed by Murray State University in any position within the last 12 months.
- Individual who perform substantially similar as those provided by MSU employees.
- Current enrolled students.
- Retired Individuals from MSU.
- Support services for programs and activities – includes summer activities/camps.
- Temporary help – includes event set-up, drivers, errands and various other services.

GROUPS USUALLY PAID AS INDEPENDENT CONTRACTOR

- Honorarium / Guest Speaker who will conduct only a few sessions of a class and is not working at the university.
- Musicians/Artists/Performers for a specific performance.
- Individuals hired to perform demonstrations during classes taught by another instructor.