



## Independent Contractor or Employee Status

**This form must be completed by the MSU department requesting the work before the work has started.**

**Instructions:** The purpose of this form is to determine the worker classification of the person named in providing services to MSU. This is for tax purposes under the restrictions imposed by the Internal Revenue Service. Failure to answer all questions completely may result in improper classification and significant financial penalties to the University.

The information provided below will assist in determining the independent contractor or employee status in accordance with IRS Publication 15-A for individual(s) performing services for Murray State University. These questions are intended as a guide in making this classification. Further evaluation may be necessary based on specific individual circumstances. If the services performed will be completed by a business or entity filing under an EIN, please contact Procurement at [msu.procurement@murraystate.edu](mailto:msu.procurement@murraystate.edu) to follow their procedures.

*This request is for a single person or multiple persons. If this applies to multiple persons, please complete the second page found at this [link](#).*

Name of proposed Employee or Contractor: \_\_\_\_\_ M#/VIN (if any): \_\_\_\_\_  
Dates work requested: \_\_\_\_\_ Department Requesting Work: \_\_\_\_\_  
Is this individual a Murray State University student? \_\_\_\_\_

Description of service(s) to be performed:

**Classification Guidelines** - Complete only ONE of the following parts [A or B], based on services to be performed.

**A. Teacher/Lecturer/Instructor**

Yes No

- Is the individual an invited guest lecturer (lectures in a seminar, colloquium, class, etc.?)
- Has the individual been at the university in this capacity fewer than four times in the past 12 months?
- Is the individual teaching a course for which the students can receive credit toward a university degree?
- Has the individual provided the same or similar services as an ongoing business or other unrelated entities in the last 12 months?
- Does the university determine the materials that are used and/or presented by the individual?

**B. Individuals Not Covered Under Part A**

Yes No

- Has the individual provided the same or similar services to other unrelated entities or to the general public as a trade or business during the last 12 months?
- Does the University (not the worker) instruct the individual on how the work is done?
- Is the individual engaged in an activity that is the regular business of the University?
- Is the individual paid by unit of time (i.e. hour, week, or month)?
- Does the University provide personnel to support the individual's work and/or equipment?
- Does the individual advertise his/her services?

Completed forms should be scanned and emailed to [msu.hr@murraystate.edu](mailto:msu.hr@murraystate.edu). HR will determine classification and follow up with department on additional instructions.

Completed by: (Please Print) \_\_\_\_\_ Date: \_\_\_\_\_

Contact Number: \_\_\_\_\_

- Employee Classification  
 Independent Contractor Classification

**HR Use Only:**

Current employee? (Y/N) \_\_\_\_\_  
Worked in the current calendar year? (Y/N) \_\_\_\_\_

HR(initial): \_\_\_\_\_ Procurement(initial): \_\_\_\_\_ Comments: \_\_\_\_\_