



Instructions: Use this form to document the determination of independent contractor status. This form should only be completed to justify Independent Contractor Status. Please complete all sections. The need for proper classification of individuals in the workplace remains of paramount importance to the University. Misclassification deprives individuals of the many benefits, both public and private, that employees enjoy. The Commonwealth is also harmed by misclassification in the form of lost revenue and increased costs. Furthermore, misclassification undermines fair market competition and negatively impacts the business environment in the Commonwealth.

Once this form is completed please email it to: HRPO@umassp.edu

Reference -- [Payroll Tax Guideline 107: Employee vs. Independent Contractor Classification](#)

I. Contacts		
Individual's Name: (Person being evaluated)	Campus/Department:	
Hiring Manager (Name/Title):		
Department Contact: (if different than Hiring Manager)	Contact Phone:	Contact email:

II. Services to be Rendered
Insert or attach the scope of services description that you intend to include in the University of Massachusetts Contractor for Services form.

III. Determination of Independent Contractor Status Pursuant to M.G.L. c. 149, §148B (Use the questions below to assist in determining whether the individual is or is not an independent contractor)
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PART A: Freedom from Control	
The individual must be free from the University's control and direction in connection with the performance of the service, both under the contract and in fact.	
	<u>Y/N</u>
1. Will the individual be free to determine the hours during which he/she will perform the services (within certain general parameters, e.g. "during regular business hours")?	Click to answer
2. Will the individual be free to determine the location where some or all of the services will be performed?	Click to answer
3. Will the individual be free to determine the tools to be used and the order and general method or approach used to perform the services or complete the work?	Click to answer
4. Will the individual be able to fully perform the service without general training by the University?	Click to answer
5. Does the Scope of Work specifically provide for freedom from University control in the areas referred to in questions 1-4?	Click to answer

PART B: Scope of Services

The service is to be performed must be outside the usual course of the business of the University.

Note: This question covers the entire University System, not a particular department or location.
Departments may seek information and guidance on this issue from the appropriate campus or University Human Resources Department.

Y/N

1. Is the service to be performed traditionally performed by individuals who are employees of the University? If yes, explain why this service will now be performed by an independent contractor instead of an employee.

Click to answer

2. If the service has never previously been performed for the University, is the service generally outside the scope of the University's regular and continuing business? Explain:

Click to answer

PART C: Independent Trade, Occupation, Profession, or Business

The individual must be customarily engaged in an independently established trade, occupation, profession or business of the same nature as the services to be performed.

Y/N

1. Did/will the individual perform similar services for others as an independent contractor prior to or following the contract for services?

Click to answer

2. Will the individual devote less than his/her full time effort to the University?

Click to answer

3. Will the individual be free to work for other firms while working at the University?

Click to answer

4. Does the individual generally offer his/her services to the general public? If yes, please provide the link to business website, an online advertisement, an online client review, or a business card or other business promotional literature.

Click to answer

5. Did/will the individual's business—before or after the contract for services—operate independently and free from any continuing relationship with the University?

Click to answer

PART D: Independent Trade, Occupation, Profession, or Business

The individual makes a significant investment in business property such as tools; and incurs the gain or loss.

Y/N

1. Will the individual submit an invoice for commission, or for the project work completed?

Click to answer

2. Will the individual pay for his/her own business and travel expense?	Click to answer
3. Does the individual have an investment in his/her own business such as facilities or office space?	Click to answer
4. Does the individual furnish his/her own Tools and Materials?	Click to answer
5. Will the individual recognize a profit or loss based on good or bad management decisions?	Click to answer

Authorized Signature 1 ► _____ Date ► _____

Print Name/Title: _____

Authorized Signature 2 ► _____ Date ► _____

Print Name/Title: _____

Authorized Signature 3 ► _____ Date ► _____

Print Name/Title: _____

<p>For Human Resources Use Only</p> <p>The above-named individual is an independent contractor</p> <p>Human Resources Authorized Signature ► _____ Date ► _____</p> <p>Print Name/Title: _____</p>
