



Independent Contractor Information Form

Payroll Services may require this information – *please see instructions*
(To be completed by UI Departmental Representative)

Part A: Service Provider Information – Fill in all applicable information

Company Name or DBA

If the company is a corporation, partnership or LLC taxed as a corporation, or a partnership with a FEIN, **STOP**. This form does not need to be completed. If the LLC is reported on the recipient’s personal income tax return, complete this form.

Individual or Contractor’s Name:			
Social Security or Individual Taxpayer Identification #			
Business Address			
Home Address			
Phone number		Email Address	

Please answer all of the following Yes/No questions. Please explain any YES answers on a separate sheet. This information may be attached to your payment request to serve as supporting documentation.

UI Relationship	YES	NO
Is the proposed independent contractor presently or formerly affiliated with the UI? <i>If yes, please check all that apply:</i> <input type="checkbox"/> staff member <input type="checkbox"/> faculty member		
If a current UI staff/faculty member, is the individual performing in a <i>mentorship program that is being funded with grant funds?</i> <i>If not applicable, write N/A.</i>		
Is the proposed independent contractor presently a UI student?		
During the past 12 months, was the individual employed by the University of Iowa (regular or temporary)?		
Are the services to be provided comparable to those performed by other UI staff/faculty members? <i>(i.e. teaching/research, administrative services, programming, etc.)?</i>		
Has this individual been an independent contractor for the UI in the past? <i>If yes, please provide description and any other details available.</i>		
Does the UI plan to hire this individual as a staff/faculty member after their services as an independent contractor?		

Part B: Former Employee (Individuals)

	YES		NO	
1. Will the individual be performing services in a substantially similar capacity or under similar direction and control as when they were a UI student, staff, or faculty member?	<input type="checkbox"/>	Stop and pay as an employee.	<input type="checkbox"/>	Continue to question #2 and provide former job title below.
2. Is this an honorarium for a speech or presentation?	<input type="checkbox"/>	Complete IRS form W-9 and skip to certification section.	<input type="checkbox"/>	Continue to Part C.

Part C: Control Analysis

Choose one answer for each question – either Yes or No

Control Factors	YES	Independent Contractor Status	NO	Employee Status
1. Can the individual hire their own employees for this project?	<input type="checkbox"/>	Can be performed by individual's subcontractors or employees. The individual has other employees.	<input type="checkbox"/>	Must be performed by the individual. The individual does not have other employees.
2. Can the individual set their own hours of work?	<input type="checkbox"/>	Responsible for own schedule.	<input type="checkbox"/>	UI sets the hours.
3. Is the individual engaged for a specific project?	<input type="checkbox"/>	A continuing relationship is not anticipated. Projects will be awarded only when the need arises and will be based on specifications.	<input type="checkbox"/>	UI anticipates a continued relationship.
4. Does the service provider work for other clients?	<input type="checkbox"/>	Currently performs services for multiple, unrelated customers.	<input type="checkbox"/>	Works for only one client at a time. Devotes full-time to the business of the University of Iowa. Primarily serves the UI.
5. Does the individual perform services off-site?	<input type="checkbox"/>	Maintains own infrastructure such as office space, email, and server and responsible for own business expenses.	<input type="checkbox"/>	UI will add individual into daily operations with access to UI email, software, or required attendance at meetings.
6. Does the individual control and/or own the resulting Intellectual Property (IP) if any is created by the services? <i>If not applicable, write N/A.</i>	<input type="checkbox"/>	The individual controls how the work is created and will own the rights to the Intellectual Property.	<input type="checkbox"/>	The UI has the right to control how the work is created and will own the Intellectual Property rights and not the contractor.
7. Does the individual furnish their own tools and materials?	<input type="checkbox"/>	Individual furnishes tools, equipment, materials, and supplies.	<input type="checkbox"/>	UI provides facilities, furnishes tools, equipment, materials, and supplies.
8. Does the individual advertise their services or actively recruit new clients?	<input type="checkbox"/>	Advertises business in: Publications? Y or N Social Media? Y or N Website? Y or N: URL:	<input type="checkbox"/>	No advertising of services or business.

Control Factors	YES	Independent Contractor Status	NO	Employee Status
9. Will the individual decide how the work will be done without UI's direction or instruction?	<input type="checkbox"/>	Individual determines specific related detailed tasks required for the work or project.	<input type="checkbox"/>	UI determines specific detailed tasks for work or project.
10. How will the individual be paid?	<input type="checkbox"/>	UI will pay invoice on a per project basis.	<input type="checkbox"/>	UI pays on an hourly or monthly basis.
11. Does the individual recognize profit or loss based on business decisions?	<input type="checkbox"/>	Individual bears the risk of economic gain or loss as result of the individual's services.	<input type="checkbox"/>	UI compensates regardless of performance or outcome. (e.g. hourly or monthly rate)
12. Is the individual responsible for their own training? (If training is required.)	<input type="checkbox"/>	Responsible for own training related to this assignment.	<input type="checkbox"/>	UI will provide training for this assignment.

Part D: Departmental Certification

I certify that I have firsthand knowledge of the proposed relationship in order to prepare or review the above questionnaire with accuracy.

I have reviewed the above responses and certify they are true and accurate to the best of my knowledge. I confirm that I have authority over the indicated cost object, and I understand that should the Internal Revenue Service ("IRS") disagree with this classification, the University of Iowa may hold my department financially responsible for any additional compensation, taxes, interest, or penalties that the IRS or other regulatory bodies might assess.

Contact Person		Title	
Department Name		Phone	
Campus Address			
Signature		Date	

Part E: Service Provider Attestation and Certification

Under penalty of perjury, I certify that the above information is complete and accurate. **If the University of Iowa engages me as an independent contractor, I am responsible for taxes, insurance coverage, and business expenses, and that I am not eligible for any employer-provided benefits.**

I understand that if I accept employment with the UI or its affiliates in the future, I must immediately notify the Payroll Services office at payroll-services@uiowa.edu.

Signature of Service Provider:

Name		Title	
Phone		Date	

Part F: Payroll Services Certification

I have reviewed the Independent Contractor Information Form and have determined that the individual providing the service should be classified as an:

<input type="checkbox"/>	Independent Contractor	<input type="checkbox"/>	Employee
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Payroll Services Signature		Date	
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If the payee is not a U.S. Citizen, refer to the following instructions and the [Payment Determination Guidelines for Non-U.S. Citizens Performing Services Inside U.S. or Outside U.S.](#) (hyperlink: [independent contractor payments](#))

INDEPENDENT CONTRACTOR CITIZENSHIP INFORMATION

All invitations or offers should contain a contingency clause in which it is stated that the individual will not be allowed to provide services and that no payments or reimbursements will be made unless:

- a. they enter the U.S. in a status that allows them to do so and
 - b. they agree to provide the University of Iowa with proof of status prior to providing the services.
- This includes not only proof of their current status, but in honorarium situations, proof that even with the activity at our institution, they will not exceed the 9/5/6 limitations. Someone who will not provide you with this information should not be allowed to provide services. [The 9/5/6 rule is an honorarium rule that limits how many times a foreign national can receive an honorarium and/or travel reimbursement over a 6-month period.]

The information needed to determine taxation is:

- 1.) Where will the work be performed? (inside or outside of the U.S.)
- 2.) If “inside” which of the following applies?
 - a. U.S. Citizen
 - b. Nonresident Alien
 - i. Immigration status
 - ii. Previous visits to the U.S.
 - iii. Does the individual have a valid U.S. social security number or ITIN (individual tax identification number)

Please contact Payroll Services at payroll-nra@uiowa.edu with any questions or concerns regarding a payment.

This form should be completed by an authorized UI Departmental Representative with the cooperation of the individual that is requesting to be paid as an independent contractor. It must be completed BEFORE the service provider is hired to perform their services. The independent contractor information will then be reviewed by Payroll Services to determine if the situation describes services by an independent contractor or more closely resembles a request for employee-type services.

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Part A: Service Provider Information

This section provides name and contact information for the individual requesting to be treated as an independent contractor. **All fillable fields must be completed.**

UI Relationship:

All Yes/No questions should be answered, with additional explanation provided for any YES answers on a separate sheet for supporting documentation.

Part B: Former Employee (Individuals)

Individuals are considered to have a continuing relationship with the University of Iowa if they have been employed by them within the last calendar year. These questions must be completed by individuals that have formally been employed by the University of Iowa.

Part C: Control Analysis:

Must choose one answer for each question, **either Yes or No**. This will help determine whether the individual will qualify as an independent contractor or employee.

Part D: Departmental Certification

An authorized UI departmental initiator **must** complete this section to certify the questionnaire.

Part E: Service Provider Attestation and Certification

The prospective individual requesting to be treated as an independent contractor will provide a signature, and print their name, title, phone number, and date of the request in this section. The UI departmental initiator will obtain prior to submission for consideration. **This is mandatory.**

Part F: Payroll Services Certification

The departmental initiator must send a copy of the completed ICI form to Payroll Services where a final determination will be made on how the individual providing the service will be classified. A Payroll Services signature/approval **is required** before a service voucher can be processed for payment of services.

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Independent Contractor Citizenship Information

This pertains to citizenship of the individual requesting to become an independent contractor. **Please read this information carefully.** These factors are used to determine taxation. For nonresident aliens/foreign visitors, there are additional considerations and paperwork requirements that must be fulfilled as part of this process. For more questions about Nonresident Aliens, contact payroll-nra-web@uiowa.edu.