



## INDEPENDENT CONTRACTOR VERIFICATION FORM

There is a presumption under state statutes that one who performs services for another is an employee. It is the employer's responsibility to establish an independent contractor exception. Due to serious tax consequences for both the payee and the employer, it is very important to correctly classify a payee.

Wisconsin Statute 108.02(12)(b) establishes a two-part test for independent contractor determination which is also consistent with IRS tests. The conditions of both parts must be met to qualify for independent contractor status.

**Circle the correct response for each applicable statement and provide the necessary information. All statements relate to the services/work you will perform or have performed for St. Norbert College.**

### Part 1

I hold or have applied for an employer identification number with the federal internal revenue service; If "Yes", provide the following information: * Federal Identification Number: _____ - _____ * Name on file with the IRS for the above number: _____ * Is the business a Corporation (circle one)      Yes              No	Yes	No
I have filed business or self-employment tax returns with the federal internal revenue service based on such services in the previous year;	Yes	No

If both of the responses in Part 1 are "No", skip Part 2 and go to the Payee Certification Section. **Payroll forms will need to be completed.**

### Part 2

I maintain a separate business with my own office, equipment, materials, and other facilities;	Yes	No
I operate under contracts to perform specific services for specific amounts of money and I control the means and method of performing the services;	Yes	No
I incur the main expenses related to the services that I perform under contract;	Yes	No
I am responsible for the satisfactory completion of the services that I perform and am liable for failure to satisfactorily complete the services;	Yes	No
I receive compensation for services performed under a contract on a commission or per-job or competitive-bid basis and not on any other basis;	Yes	No
I may realize a profit or suffer a loss under contracts to perform services;	Yes	No
I have recurring business liabilities or obligations;	Yes	No
The success or failure of my business depends on the relationship of business receipts to expenditures;	Yes	No

**Payee certification section:** I certify that the responses set forth above are true and complete to the best of my knowledge. Intentionally falsified statements shall be considered sufficient cause for termination.

Payee signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Classification section for immediate supervisor:** If at least one of the responses to Part 1 is "Yes" and 6 or more of the responses to Part 2 are "Yes", the standards for the Independent Contractor status will have been met under Wisconsin Statute 108.02(12)(b). I recommend this individual be classified as (circle one):      **Independent Contractor**      **Employee**

Immediate supervisor signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Payroll classification section:** Individual classified as (circle one)    Independent Contractor    Employee

Payroll signature: \_\_\_\_\_ Date: \_\_\_\_\_