



WORKING RELATIONSHIP FORM

Internal Revenue Service 20 point Checklist for Independent Contractor for _____
(Contractors Name)

Mistakenly classifying an employee as an independent contractor can result in significant fines and penalties. There are 20 factors used by the IRS to determine whether you have enough control over a worker to be an employer. Though these rules are intended only as a guide- the IRS says the importance of each factor depends on the individual circumstances-they should be helpful in determining whether you wield enough control to show an employer-employee relationship. If you answer "Yes" to all of the first four questions, you're probably dealing with an independent contractor; "Yes" to any of questions 5 through 20 means your worker is probably an employee.

<input type="checkbox"/> Yes <input type="checkbox"/> No	1. Profit or loss. Can the worker make a profit or suffer a loss as a result of the work, aside from the money earned from the project? (This should involve real economic risk-not just the risk of not getting paid.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	11. Work hours. Do you set the worker's hours? (Independent contractors are masters of their own time.)
<input type="checkbox"/> Yes <input type="checkbox"/> No	2. Investment. Does the worker have an investment in the equipment and facilities used to do the work? (The greater the investment, the more likely independent contractor status.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	12. Full-time work. Must the worker spend all of his or her time on your job? (Independent contractors choose when and where they will work.)
<input type="checkbox"/> Yes <input type="checkbox"/> No	3. Works for more than one firm. Does the person work for more than one company at a time? (This tends to indicate independent contractor status, but isn't conclusive since employees can also work for more than one employer.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	13. Work done on premises. Must the individual work on your premises, or do you control the route or location where the work must be performed? (Answering no doesn't by itself mean independent contractor status.)
<input type="checkbox"/> Yes <input type="checkbox"/> No	4. Services offered to the general public. Does the worker offer services to the general public?	<input type="checkbox"/> Yes <input type="checkbox"/> No	14. Sequence. Do you have the right to determine the order in which services are performed? (This shows control over the worker)
<input type="checkbox"/> Yes <input type="checkbox"/> No	5. Instructions. Do you have the right to give the worker instructions about when, where, and how to work? (This shows control over the worker.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	15. Reports. Must the worker give you reports accounting for his or her actions? (This may show lack of independence)
<input type="checkbox"/> Yes <input type="checkbox"/> No	6. Training. Do you train the worker to do the job in a particular way? (Independent contractors are already trained.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	16. Pay Schedules. Do you pay the worker by hour, week, or month? (Independent contractors are generally paid by the job or commission, although by industry practice, some are paid by the hour.)
<input type="checkbox"/> Yes <input type="checkbox"/> No	7. Integration. Are the worker's services so important to your business that they have become a necessary part of the business? (This may show that the worker is subject to your control.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	17. Expenses. Do you pay the worker's business or travel costs? (This tends to show control.)
<input type="checkbox"/> Yes <input type="checkbox"/> No	8. Services rendered personally. Must the worker provide the services personally, as opposed to delegating tasks to someone else? (This indicates that you are interested in the methods employed, and not just the results.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	18. Tools and materials. Do you provide the worker with equipment, tools, or materials? (Independent contractors generally supply the materials for the job and use their own tools and equipment.)
<input type="checkbox"/> Yes <input type="checkbox"/> No	9. Hiring assistants. Do you hire, supervise, and pay the worker's assistants? (Independent contractors hire and pay their own staff.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	19. Right to fire. Can you fire the worker? (An independent contractor can't be fired without subjecting you to the risk of breach of contract lawsuit.)
<input type="checkbox"/> Yes <input type="checkbox"/> No	10. Continuing relationship. Is there an ongoing relationship between the worker and yourself? (A relationship can be considered ongoing if services are performed frequently, but irregularly.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	20. Worker's right to quit. Can the worker quit at any time, without incurring liability? (An independent contractor has a legal obligation to complete the contract.)

Additional notes or comments that further substantiate your decision:



<input type="checkbox"/> New
<input type="checkbox"/> Amended

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The Research Foundation for SUNY, Buffalo State
1300 Elmwood Avenue, Bishop Hall B-28
Buffalo, NY 14222

Name of Independent Contractor: _____

Address: _____

Date (MM/DD/YYYY): _____ Payment ID # _____

(Assigned by the Business Office)

We have received notification from the project director that you have or will be rendering services to his\her research project as an independent contractor. As an independent contractor, no employee-employer relationship exists between you and The Research Foundation for State University of New York.

We would like to take this opportunity to clarify your status with the Research Foundation. If you feel that we have made a mistake in your classification, you must notify us within ten (10) working days from the date of this letter. As an independent contractor you are:

- Not eligible to file for or to collect unemployment benefits.
- Not eligible for workers' compensation coverage.
- Solely responsible for complying with all federal, state, and local requirements regarding reporting and paying taxes.
- Required to assign all right, title, and interest in the data or material you produce as a result of project activities to the Research Foundation, and are prohibited from publishing, permitting to be published, or distributing any information concerning the results or conclusions of the data or material you produce during or towards project activities. They are considered "works for hire" and are property of the Research Foundation.
- Able to retain ownership of intellectual property included in deliverables to the extent that you have independently developed the intellectual property without Research Foundation financial support. With respect to such property, you agree to grant the Research Foundation a royalty free, nonexclusive license to use such intellectual property for purposes consistent with the Research Foundation's obligations under the grant or contract that funds this project.

Your engagement as an independent contractor with the Research Foundation may be canceled by the Foundation upon 30-days written notice.

If you have any questions or disagree with the information listed on this document or need any additional information concerning your status as an independent contractor, please feel free to contact Carol A. Julian at 716-878-4144 Ext. 220

OCFS - prior written approval is required from BTD prior to finalization of any third-party agreement exceeding \$15,000 or \$750 per day. Form OCFS-2147, Request for Prior Approval of Subcontractor Agreement, must be completed.

OTDA - prior written approval from TAMA is required for any contract, or series of contracts, with a single subcontractor for a total of \$15,000 or more, including travel. Prior approval is also required for any cost or term amendment to approved subcontracts.

Please initial below to signify you have reviewed the above information.

ICHP / PC _____

Independent Contractor _____



WORKING RELATIONSHIP FORM

Please provide the following information to be included with the signed working relationship form:

RF Award and Project Number: _____ Contract # _____

Contract Work Plan Title: _____

Contract Start Date: _____ Contract End Date: _____

Defined and Measurable Work Objectives: _____

Scope of Work / Major Tasks: _____

Materials to be Developed: _____

(e.g. curricula, instructional plans):

Delivery Method: _____

Anticipated Start Date: _____ Anticipated End Date: _____

Total Number of Hours / Days of Service (within period of the work plan): _____

Rate of Payment: _____

Attach schedule of deliverables & payments. Total to be paid \$ _____

Description of Anticipated Travel / Estimated Total Travel Costs (if applicable):

**Click for GSA Domestic Per Diem Rates*

TRANSPORTATION						
Transporation Expense	Method / Justification			Miles	Rate	Total Amount
Transportation (Provide Method)						
Car Rental (Provide Justification)						
Personal Car						
Parking						
Taxi						
Tolls						
TOTAL TRANSPORTATION EXPENSE						
LODGING						
Lodging Allowance	Justification					Total Amount
Lodging						
Registration						
TOTAL LODGING EXPENSE						
MEALS						
Meals Per Diem	# of Full Days	Adjustment - Additional Bkfst		Adjustment - Additional Dinner		Total Amount
		Number	Rate	Number	Rate	
TOTAL MEAL EXPENSE						
TOTAL OF ALL EXPENSES						



WORKING RELATIONSHIP FORM

Contractor's Citizenship Status: US Citizen Resident Alien Non Resident Alien (List Visa / NAFTA Status / Country)

Contractor's Employment Status (SUNY and/or RF employees cannot be paid as an Independent Contractor):

Individual/Sole Proprietor Corporation Other: _____

New York State MWBE: Yes No

Selection Criteria Used for this Vendor: _____

Other Applicable Information:

Please sign and return form



I certify that I have read, understand, and accept this document and any attachments. I understand that I am responsible for submission of an invoice in order to generate the appropriate payments.

Signature (Independent Contractor)

Date

*** If you wish to enroll in an electronic payment system, please go to www.paymode.com/rfsuny. If you have any questions, please contact Paymode at 877-443-6944 or Diane Russell at the RF at 518-434-7032.*