Policy Statement:

The purpose of this policy is to ensure the proper classification of Independent Contractors prior to engaging their services. The consequences of misclassifying an Independent Contractor may cause the University to fail to meet its obligation(s) and give rise to significant liabilities, including tax liabilities, penalties, and civil liability. The University has adopted this policy to provide managers with guidelines that ensure that individuals are properly classified as Employee/Independent Contractors in accordance with IRS Guidelines.

Definitions:

Employee: An individual who is employed by the University and is considered to be an employee. Under this classification the University controls the work to be performed, hours worked, as well as where and when such work will be performed. Employees are provided with the facilities and tools necessary to perform their job and are not at risk for profit or loss based on job performance. These individuals are paid through payroll and receive a W-2 form to reflect their wages earned.

Independent Contractor: An individual or organization (“Service Provider”) who is engaged to perform a specific service not readily available from within the Fordham workforce. These individuals are not employees and are paid through Accounts Payable (A/P) and receive IRS Form 1099. Relevant factors in determining whether a service provider is an Independent Contractor include whether:

   a) The service is offered to other customers and clients besides the University;

   b) The service is outside of the University’s usual course of business;
c) The University exercises minimal control or direction with respect to when, how and in what manner the service is provided.

_Honorarium/Guest Speaker:_ A non-employee engaged by the University to lecture, present, or otherwise speaks on a subject about which he/she is considered an expert. Such individuals include speakers/presenters at conferences, symposiums or lecture/speaker series, and/or guest speakers in classes or other training events. These individuals are not employees and are paid through Accounts Payable (A/P) and receive form 1099. (Please note reimbursements of expenses are not included in the 1099 amount.)

_Non-US Residents/Citizens:_ Professional Service providers who are not US residents may be paid and/or reimbursed for their services and expenses depending upon their Visa type.

_Royalties:_ Royalties are defined as remuneration for publications authored by a faculty member of Fordham University and are not considered wages. An IRS Form 1099 will be issued for amounts greater than $10.00 and will be processed through Accounts Payable (A/P).

**Procedures to Determine Method of Payment:**

1. Download and complete the “**INDEPENDENT CONTRACTOR QUESTIONNAIRE**” as well as the “**FORDHAM UNIVERSITY INDEPENDENT CONTRACTOR AGREEMENT**”. This information will be used to determine the status of an Independent Contractor. These forms can be found on the Office of Human Resource Management website.

   Once you have completed the forms, forward the forms via email (HR@Fordham.edu) to the Office of Human Resource Management for their review. Human Resources will notify you via email regarding the determination.
2. If an individual is determined to be an Independent Contractor then the following steps should be followed:

a. Complete a check request for the fee agreed upon
b. Complete a W-9 or a W-8BEN form for Non-US Resident/Citizens
c. Attach all the completed documents with signatures (Check Request Form, Independent Contractor Questionnaire, Fordham University Independent Contractor Agreement, and W-9/W-8BEN) and forward them to Accounts Payable (A/P) for further processing.

3. If an individual is determined to be an employee, then the following steps should be taken:

a. If the individual is already an existing Fordham employee, complete the Employee Action Form along with the Notice and Acknowledgement Pay Rate Form.

b. If the individual is a new/returning employee, the following forms should be completed:

   • New Hire Form
   • W4 Federal Tax Form, IT-2104 New York State Tax Form
   • IT-2104.1 (complete if you reside outside of NYC)
   • I-9 Employment Eligibility Verification Form
   • Notice and Acknowledgement of Pay Rate
   • Direct Deposit Form

   c. Once the forms are completed please send the documents to HRIS for further processing.

Should you have any questions regarding this Independent Contractor Policy, please contact The Office of Human Resource Management on extension 4930.
## INDEPENDENT CONTRACTOR QUESTIONNAIRE

<table>
<thead>
<tr>
<th>Service Provider Full Name</th>
<th>DBA</th>
<th>Federal Id No.</th>
<th>Fordham Id No.</th>
</tr>
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</table>

### SECTION ONE

**CURRENT OR FORMER FORDHAM EMPLOYEE PERFORMING SIMILAR FUNCTIONS**

- **a.** If Individual is a current employee payment should be processed through the Payroll system.
  - Yes □   No □

- **b.** Is Individual a former employee of Fordham?  
  - Yes □   No □  
  If NO, please proceed to Section Two.

  If YES, please provide documentation to show that the Individual offers services to the general public. (e.g., advertisement, customer list, etc.) If documentation is available, proceed to Section Two. If documentation is not available, stop here; payment should be processed through the Payroll system.

### SECTION TWO

**BEHAVIORAL CONTROL**

1. Will you provide instruction about when, where, and how the work is to be done?  
   - Yes □   No □

2. Will you provide training to the individual?  
   - Yes □   No □

3. Will Fordham establish the hours of work?  
   - Yes □   No □

4. Will the work be performed on Fordham's premises?  
   - Yes □   No □

**FINANCIAL CONTROL**

5. Will the contract be based on hourly, weekly, or monthly rate?  
   - Yes □   No □

6. Will Fordham pay the worker's business and/or traveling expenses?  
   - Yes □   No □

7. Will Fordham furnish equipment, materials, tools, and/or supplies?  
   - Yes □   No □

**RELATIONSHIP**

8. Does the individual offer services to the public?  
   - Yes □   No □

9. Does the individual have the right to end his/her relationship with Fordham at any time without incurring liability?  
   - Yes □   No □

10. Does Fordham anticipate a continuing relationship?  
    - Yes □   No □

11. Will you integrate the worker's services into your daily operations by providing a Fordham email address, an office and requiring attendance at meetings?  
    - Yes □   No □

12. Does the service provided relate directly to Fordham's purpose as an educational institution?  
    - Yes □   No □

<table>
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<tr>
<th>Dept Approval (Signature)</th>
<th>Dept Approval (Print Name)</th>
<th>Title</th>
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<tbody>
<tr>
<td>Email</td>
<td>Extension</td>
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<td>□ Employee □ Independent Contractor</td>
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</table>
Fordham University Independent Contractor Agreement

AGREEMENT BETWEEN: Fordham University located at 441 East Fordham Rd, Bronx, NY 10458 and ____________________________________________.

(Business Name)

Type of Business: (please check one)
(a) Individual
(b) Sole proprietorship
(c) Partnership
(d) Corporation

Address: __________________________________________________________
City/State/Zip

Business Telephone #: ______________________________________________

SS # or EIN: ______________________________________________________

IN CONSIDERATION of the promises and agreements contained herein, the parties agree to the following:

STATEMENT OF WORK & FEE FOR SERVICES PERFORMED: Fordham University and the Independent Contractor agree to the work described below at the specified fee.

________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________

(please use additional paper if necessary)

TERMS OF AGREEMENT: The services agreed upon will commence on__________________ and terminate on__________________.

TERMS OF PAYMENT: Unless otherwise specified, Fordham University agrees to pay the Independent Contractor for services rendered, not to exceed the agreed upon fee. Payment terms are net 30 days upon receipt and approval of an invoice from the contractor.

Signature: ___________________________   ___________________________
          Fordham University                             Independent Contractor

Date: _______________________________   Date: _______________________________

May, 2016