

BLINN COLLEGE  
Independent Contractor Review Checklist

In recent years, additional clarification of proper characterization of workers as independent contractors or employees has been provided as a result of the increased scrutiny by the Internal Revenue Service and other governmental agencies (both state and federal) with respect to whether individuals or entities are properly characterized as independent contractors or employees. This checklist is one aspect of Blinn College’s response to such clarification as it strives to make proper internal characterizations of an individual or an entity without an EIN as an independent contractor or employee. Your completion of this checklist will help in keeping Blinn in compliance with tax and employment laws, rules and regulations.

Name of Proposed Independent Contractor: \_\_\_\_\_  
(If a current Blinn College employee or has been an employee in the immediate past 3 years, proceed no further, considered an employee.)

Proposed Task: \_\_\_\_\_

Initiating Budget Manager: \_\_\_\_\_ Date: \_\_\_\_\_

The most important or significant consideration is determining independent contractor or employee status is the fundamental question of control. The more control the employer exercised over the worker and the details of the job, the more likely the courts are to find that an employment relationship exists. As long as the worker has authority over the details of the work, the worker’s independent contractor status should remain intact.

A “Yes” response to the following questions tend to demonstrate that the individual is an employee, rather than an independent contractor.

Will Blinn College:	Yes	No
1. supervise the details of the individual’ work, e.g., specific directions as to when, where, and how the work is to be accomplished or by a supervisor checking the work,		
2. provide instructions or training to the individual,		
3. hire or fire or provide helpers to the individual,		
4. withhold taxes,		
5. provide benefits to the individual,		
6. provide the tools and equipment for the individual to use on the job,		
7. specify the individuals hours of work,		
8. pay for the individual’s travel expenses,		
9. pay the individual on an hourly, weekly, or monthly basis as opposed to a contract award as a result of a competitive bidding process,		
10. have an ongoing, as opposed to occasional, relationship with the individual.		

A “Yes” response to the following questions tend to demonstrate that the individual is an independent contractor, rather than an employee.

Does the individual:	Yes	No
1. have a significant investment in his or her own equipment and tools and responsible for the maintenance of the equipment and tools?		
2. possess considerable special skills and/or experience		
3. work for entities other than Blinn College		
4. routinely bid on projects for Blinn College, but is not guaranteed acceptance and is free to not bid on Blinn projects?		
5. have significant potential for a profit and/or loss based upon his or her own efforts and management		
6. have his or her own employer identification number and withhold taxes for others working for him or her		
7. provide insurance, workers’ compensation, health, etc. to others he or she hires		
8. recruit, train, and direct his or her own employees in the conduct of his or her business		
9. have a separate business, with a specific business name, address and telephone number		
10. exercise independent skill and judgment with respect to the completion of jobs performed		

If this checklist determines Independent Contractor status, complete the appropriate contract/or agreement. If this checklist determines employee status, create a new position request requisition through the College on-line hiring system. Note: permanent employee positions are budget sensitive. Normally employee determination under this checklist presumes temporary and/or part-time employment.

If this determination remains unclear, contact Human Resources for assistance, further analysis and recommended action.

Checklist completed by: \_\_\_\_\_  
Signature