

**CENTRAL CAROLINA TECHNICAL COLLEGE
 TWENTY COMMON LAW FACTORS USED
 BY IRS IN DETERMINING EMPLOYEE STATUS**

Your answers to the following questions will determine whether someone is treated as an employee (paid through payroll) or a contractor (paid by purchase order). All relevant factors are considered in making a determination; no one factor is decisive. It does not matter that employer allows the employee freedom of action, so long as the employer has the right to control both the method and result of the services.

This form must be completed and submitted with any requisition for contractual services. Check yes or no for each question.

	Yes	No
1. Instructions: Do we have the right to require compliance with the timing, place and method used in completing the work being done?	_____	_____
2. Training: Will we train or instruct in the details of the work or correspond in any way the manner or method in which the work is to be performed?	_____	_____
3. Integration: Will the work be performed in such close Proximity's and involvement so as to cause the College's/ department's course's success or continuation of business to be dependent on those performing the work?	_____	_____
4. Services rendered personally: Will the work be done personally?	_____	_____
5. Hiring assistants: Will we hire, supervise, or pay any assistants to aid those performing the work?	_____	_____
6. Continuing relationship: Do we expect that those performing The work will continue in the same function for the foreseeable future, although at infrequent intervals?	_____	_____
7. Set Hours of Work: Will we dictate the hours during which the work will be performed?	_____	_____
8. Full-time work: Will those performing the work devote substantially full-time to it?	_____	_____
9. Work Done on Employer's Premises: Will the work be performed on our premises or at a location required by us?	_____	_____
10. Order or Sequence Set: Will we have right to require that the work be performed in a specific order, routine, or sequence?	_____	_____
11. Oral or Written Reports: Will we require regular oral or written reports from those performing the work?	_____	_____
12. Payment by Hour, Week or Month: Will we pay those performing on an hourly, weekly, or monthly schedule other than as a convenient payment of an agreed upon lump-sum cost of the work?	_____	_____

13. **Payment of Business and/or Travel Expense:** Will we pay the business and/or travel expenses of those performing the work? _____
14. **Furnishing of Tools and Materials:** Will we furnish the tools, equipment or materials necessary to complete the work performed? _____
15. **Significant Investment:** Will those performing the work invest, or have they invested, in facilities (offices, factories, etc.) that employees ordinarily are not required to have? _____
16. **Realization of Profit or Loss:** Will those performing the work stand to realize a profit above the ordinary compensation for services or a loss as a result of the work performed? _____
17. **Working for more than one Firm or Person at a Time:** Will those performing the work be performing work for other organizations unrelated to CCTC? _____
18. **Making Services Available to General Public:** Will those performing the work continue to make their services available to the general public? _____
19. **Right to Discharge:** Will we have the right to discharge those performing the work prior to the completion of the work? _____
20. **Right to Terminate:** Will those performing the work have the right to stop working for us at any time without incurring legal liability? _____

Comments:

Name of potential contractor: _____
 Type of services proposed: _____

I certify that I have answered the above questions correctly to the best of my knowledge for this potential contractor.

 Signature Date

I certify that I have reviewed the above questions and concur with the responses given by the above-signed program Manager.

 Signature – Continuing Ed Dean Date

The above questionnaire has been evaluated by the Business Office and is recommended for _____.

 Signature – Business Office Rep.