

Stony Brook University
Human Resource Services

IRS 20 FACTORS OF THE COMMON LAW TEST

Name of Worker (Payee): _____

Department: _____

Contact Person: _____ Telephone # _____
(please print)

If the payee is a NYS or Stony Brook University employee, please do not proceed. He/she must be paid through payroll (extra service/dual employment).

- | | YES | NO |
|--|--------------------------|--------------------------|
| 1. Does the worker control means and methods of how the work is done? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is worker supervised or trained by the department/University? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is the service part of the regular activities of the department/University? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Must the worker provide the services personally? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Does the worker have the option to delegate work (to non-employees)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Is there a continuous relationship between department & worker? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Does the worker establish routine or schedule of work to be performed? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Is the service/project of relative short duration? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Will the work be performed at University premises? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Does the worker set the order/sequence of work to be performed? | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Does the worker submit regular status reports? | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Will the worker be paid at completion of job? | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Will the worker be reimbursed for business or travel expenses? | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Does the worker provide own instruments or tools? | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Does the worker have an investment in facilities used to perform services? | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Can the worker incur a financial loss if services are not provided? | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Does the worker have multiple sources of income from services provided? | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Does worker provide services to the public? | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Can the University fire the worker if services are being performed? | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. Can the worker quit at any time without incurring a liability? | <input type="checkbox"/> | <input type="checkbox"/> |

CERTIFICATION: I certify that I have answered the questions above accurately, to the best of my knowledge. I understand that the University may hold my department financially responsible for any additional taxes, fees and penalties that the IRS may assess due to misclassification of service.

Department Authorization (Signature)

Name (Print)

Date