

Independent Contractor Determination Checklist and Submission Form
Only to Be Used when contemplating involving a Student on a Research Project or Grant

IRS Private Letter Ruling 166475-01 Excerpt: *A scholarship or fellowship grant represents payment for services (i.e. wages) when the grantor requires the recipient to perform services in return for the granting of the scholarship or fellowship (this includes, awards, grants, or stipends). A scholarship or fellowship grant conditioned upon either past, present, or future services by the recipient, or upon services that are subject to the direction or supervision of the grantor, represents payment for services (i.e. wages). Although payments for **research services** are not excludable under current law, not all payments for **research activities** represent payments for services.*

INSTRUCTIONS: To assess the permissibility of whether a stipend can be used, please use the checklist below. If the Student is determined to be an employee, please contact Human Resources to begin the hiring process. You must also inform the Office of Financial Aid regarding any payment to students. **If a Stipend is appropriate, please complete the second page and email it to LegalAffairs@westernu.edu as soon as possible for FINAL APPROVAL.**

Section I.		
Research Services	YES	NO
1. Is the Student performing duties as a substitute for (or in place of) a WesternU employee?	TREAT AS EMPLOYEE	GO TO #2
2. Is the Student PRIMARILY engaged (more than 50% of their effort) in tasks related to planning, ordering, monitoring supplies for the laboratory or research?	TREAT AS EMPLOYEE	GO TO #3
3. Is the Student PRIMARILY engaged (more than 50% of their effort) in tasks related to cleaning/sterilizing/ maintaining laboratory equipment?	TREAT AS EMPLOYEE	GO TO #4
4. Is the Student PRIMARILY engaged (more than 50% of their effort) in tasks related to the disposal of chemicals and laboratory and biowaste?	TREAT AS EMPLOYEE	GO TO #5
5. Is the Student involved in training, teaching, or instruction of WesternU students, staff, or third parties related to the Research/Grant?	TREAT AS EMPLOYEE	GO TO SECTION II.
Section II.		
Research Activities	YES	NO
6. Is the Research/Grant based on an established and documented application process which was open to a broad group of Students?	GO TO #7	TREAT AS EMPLOYEE
7. Will the Student receive specific training on research methodologies under the direction and supervision of the Mentor?	GO TO #8	TREAT AS EMPLOYEE
8. Will the student participate in on-going established training sessions, progress meetings, poster presentations or during this Research/Grant opportunity?	STIPEND MAY BE PERMISSIBLES SUBJECT TO APPROVAL BY OFFICE OF LEGAL AFFAIRS	TREAT AS EMPLOYEE

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If the Individual is determined to be an Independent Contractor, Please complete this section and email it to LegalAffairs@westernu.edu as soon as possible for final approval.

Prepared By: _____ Date: _____

College/Department: _____

Student's Name: _____

Student's College: _____ Student's Class: _____

Assigned Mentor for This Opportunity: _____

Description of Tasks that
Student Will Be Responsible For:

Describe the Student application and selection process for this research/grant opportunity? <u>You MUST attach the student application and supporting documents with this form.</u>	
Describe your specific training plan tailored to develop the Student's research skills. Attach documents as needed.	
Describe the research design and methodologies that the Student will be exposed to during this opportunity.	
Describe the Student's involvement at each applicable stage of the research design.	
How long will the Student will be involved with the Research/Grant opportunity.	
Will the Student be expected to participate on a specific work schedule related to their involvement in the grant? If so, please specify.	
Will the Student be engaged in independent research of their own interest or choosing? Please describe.	
Does the stipend require or expect the Student to perform past services or future services beyond this research/grant opportunity?	