

**Nonresident Alien Visitor - Honorarium Payment
Employee vs Independent Contractor Worker Status Determination &
Approval of Claim for Payment of Services Performed**

The following checklist is to assist in the determination between an employee and an independent contractor. Federal and State regulations assume all services are provided by employees and places the burden of proof on the employer to show that an independent contractor relationship exists. A nonresident alien who meets the independent contractor worker status determination and follows the 9/5/6 rule should be paid as a Visitor – Honorarium (9 Days – Limit of number of days at any single institution; 5 Institutions – Limit of number of institutions that can pay honoraria; 6 Months – Limit of time period within which to receive honoraria).

Independent Contractor's Last Name _____, First Name _____

SSN / ITIN # _____

U.S. Address: _____
City, State, Zip Code: _____

Foreign Address: _____
City, State, Country, Postal Code _____

Answering "YES" indicates an independent contractor. Answering "NO" to any of the following questions, strongly suggests an employee/employer relationship.

The independent contractor to perform services:

1. is engaged in an independently established trade, occupation, profession or business that makes the same services available to other clients and businesses on a regular or consistent basis.	YES ()	NO ()
2. is not a current employee of CUNY; and was not an employee in the last six months providing a related service.	YES ()	NO ()
3. is providing services that are not similar to those currently being provided or that cannot be provided by any CUNY employee(s).	YES ()	NO ()
4. is providing services, that are not performed on a full time, regularly, occurring or continuing basis at CUNY.	YES ()	NO ()
5. is free from CUNY control or direction in the performance of the service. CUNY has the right to control only the outcome, while the individual will be responsible for determining means and methods used to perform services.	YES ()	NO ()
6. is paid on the basis of a completed project.	YES ()	NO ()
7. will set priorities on the amount of effort and hours of work to accomplish the required services within a stated time frame.	YES ()	NO ()
8. is responsible for furnishing the knowledge, supplies, equipment and/or tools necessary to perform the service, and entitled to the resulting profit or loss.	YES ()	NO ()
9. will receive no training, supervision, or instruction from the University, other than conveying the scope of services desired.	YES ()	NO ()

Description of Services: ()Lecture ()Presentation ()Consulting ()Other

Dates of Services: (not to exceed 9 days)

From: _____ To: _____

From: _____ To: _____

Date Services Completed: _____

Faxed completed Tax Compliance Notification Sheet to Nonresident Alien Tax Specialist on: _____

I certify to the best of my knowledge that the above information is correct and that the services have been performed.

Department Name: _____ Phone # _____

Authorized Signature: _____ Date: _____

Print Name : _____ Title: _____

Payment authorization to be completed by Business Manager or designee:

() Contractor has completed an Individual Record using the **GLACIER** Online Tax Compliance System, copy of Tax Summary Report and all applicable tax forms as necessary, attached.

() Contractor certifies compliance with 9/5/6 requirements, copy of **GLACIER** attestation attached.

() Does not constitute employee/employer relationship. Worker should be paid as a Nonresident Alien Visitor - Honorarium.

() Does constitute an employee/employer relationship. Worker should be paid as an employee.

Authorized Signature: _____ Date: _____

Print Name: _____ Title: _____

College: _____