



## Non-resident 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 non-resident 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 to receive honoraria).

Independent Contractor 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:	Yes	No
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;		
2. is not a current employee of CUNY, and was not an employee in the last six months providing a related service;		
3. is providing services that are not similar to those currently being provided or that cannot be provided by any CUNY employee(s);		
4. is providing services, that are not performed on a full time, regularly occurring or continuing basis at CUNY;		
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 the means and methods used to perform services;		
6. is paid on the basis of a completed project;		
7. will set priorities on the amount of effort and hours of work to accomplish the required services within a stated time frame;		
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;		
9. will receive no training, supervision, or instruction from University, other than conveying the scope of services desired.		

Description of Services:	Lecture	Presentation	Consulting	Other

Date of Services (Not to exceed 9 days): \_\_\_\_\_ Date Services Completed: \_\_\_\_\_  
 From: \_\_\_\_\_ to: \_\_\_\_\_ / From: \_\_\_\_\_ to: \_\_\_\_\_

Faxed completed Tax Compliance Notification Sheet to Non-resident 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: \_\_\_\_\_ Phone #: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_  
Authorized

**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 Non-resident Alien Visitor-Honorarium.  
 Does constitute an employee/employer relationship. Worker should be paid as an employee.

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_ College: \_\_\_\_\_