



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 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: _____ **Foreign Address:** _____
U.S. Address: _____
City, State, Zip 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.	<input type="checkbox"/>	<input type="checkbox"/>
2. Is not a current employee of CUNY; and was not an employee in the last six months providing a related service.	<input type="checkbox"/>	<input type="checkbox"/>
3. Is providing services that are not similar to those currently being provided or that cannot be provide by any CUNY employee(s).	<input type="checkbox"/>	<input type="checkbox"/>
4. Is providing services that are not performed on a full time, regularly, occurring or continuing basis at CUNY.	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
6. Is paid on the basis of a completed project.	<input type="checkbox"/>	<input type="checkbox"/>
7. Will set priorities on the amount of effort and hours of work to accomplish the required services within a stated time frame.	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
9. Will receive no training, supervision, or instruction from the University, other than conveying the scope of services desired.	<input type="checkbox"/>	<input type="checkbox"/>

Description of services: <input type="checkbox"/> Lecture <input type="checkbox"/> Presentation <input type="checkbox"/> Consulting <input type="checkbox"/> Other
Dates of Services: (not to exceed 9 days): Date: _____, Date: _____, Date: _____, Date: _____, Date: _____, Date: _____, Date: _____, Date: _____, Date: _____ Date Services Completed: _____
Completed Compliance Notification Sheet faxed to NRA Tax Specialist on: _____ (for SPRINTAX TDS use only). I certify to the best of my knowledge that the above information is correct and that the services were satisfactorily performed. Department Name: _____ Phone No.: _____ Authorized Signature: _____ Date: _____ Print Name: _____ Title: _____

Payment authorization to be completed by the Business Manager or Designee:
<input type="checkbox"/> Does not constitute an employee/employer relationship. Worker should be paid as Non-Resident Alien Visitor – Honorarium. <input type="checkbox"/> Contractor has completed an Individual Record using the SPRINTAX TDS Online Tax Compliance System, copy of Tax Summary Report and all applicable tax forms as necessary, are attached. <input type="checkbox"/> Contractor certifies compliance with 9/5/6 requirements, copy of SPRINTAX TDS attestation attached. <input type="checkbox"/> Contractor has not completed SPRINTAX TDS Online Tax Compliance System, Affidavit for NO SPRINTAX TDS USE and all applicable documents as necessary, attached. <input type="checkbox"/> Does constitute an employee/employer relationship. Worker should be paid as an employee.
Gross amount to be Paid to Nonresident Alien: \$ _____
Authorized Signature: _____ Date: _____ Print Name: _____ Title: _____ College: _____

Payment Submission on Payroll
Process Date: _____ Pay Check Date: _____ By (initials) _____