

# HR Independent Contractor Determination Form (ICDF)

## Frequently Asked Questions

	Questions	Answers
1	What circumstances require the completion of the ICDF?	The process needs to be completed any time you are going to engage an individual who will not be an employee of the university to perform services for the university.
2	When do I need to complete the ICDF?	You need to complete the ICDF <b>BEFORE</b> you engage the individual to perform services. You should allow sufficient time for the ICDF to be reviewed. Please see FAQ #19.
3	Why do I need to complete the process before the individual is engaged?	We require the completion before the individual is engaged to avoid problems that will occur later if it turns out that the individual is an employee rather than an independent contractor.
4	Are there any circumstances that I do not have to complete an ICDF?	You do not have to complete the ICDF if are paying for property, giving a prize or award, or if you hire the individual as an employee.
5	Do we have to attach an "Independent Contractor Terms of Agreement" to the new electronic version?	Yes, some form of a draft agreement needs to be attached. You can use this form or attach an agreement that the Independent Contractor proposes to use.
6	What is a contract or an agreement?	A contract or agreement can be a Statement of Work, Letter of Agreement, or even an email.
7	What is a Statement of Work?	A Statement of Work is an agreement from the Independent Contractor between the company or individual and the university.
8	Where can I find an Independent Contractor Terms of Agreement?	You can find the Independent Contractor Terms of Agreement at <a href="https://www.kent.edu/hr/independent-contractor">https://www.kent.edu/hr/independent-contractor</a>

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9	Does the agreement need to be signed before submitting?	No, we do not want the agreement signed at this time, because the relationship has not been established and the Independent Contractor form has not been approved yet.
10	When does the agreement need to be signed?	The agreement must be signed after the ICDF is approved and before the services are provided. Keep the original in your files. A copy of the signed agreement is one of the documents required to be submitted when you send your request for payment to Accounts Payable.
11	How long can an Independent Contractor work?	An Independent Contractor can work up to 6 months. The length of the engagement depends upon the facts and circumstances. A continuing relationship sometimes indicates an employee relationship. Please also see FAQ #13.
12	What happens if we need to renew the ICDF?	Another online form will need to be completed before the agreement is renewed and before services can be continued.
13	What if the contract is for one year?	Even though the contract covers one year, we require you to complete another ICDF for the second six months. There are two reasons for this requirement. The laws for independent contractors change frequently. Also, the relationship might change over time and we want to make sure that no changes have occurred that would jeopardize the independent contractor determination. Please also see FAQ 11.
14	If an individual receives an honorarium would an ICDF need to be completed?	Yes. An honorarium is a voluntary payment for services. An honorarium could be paid to an employee or independent contractor. The ICDF will confirm the individual's status.

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15	Can travel and other expenses be included in an independent contractor's agreement?	Yes. Including travel and other expenses in an independent contractor's agreement doesn't necessarily mean the contractor is an employee.
16	If a non employee or an Independent Contractor is only submitting travel and expenses does an ICDF need to be completed?	No, but the individual will need to complete the appropriate Accounts Payable form.
17	What if there is going to be a group of individuals hired for security, referees, etc. and we don't know who it's going to be until after the event?	If the facts and circumstances are exactly the same for multiple individuals, you would submit an Online ICDF for the group. Do not use an actual social security number; instead use (999-99-9999). Complete an ICDF for each role. For example, submit one for the referees and one for the security services.
17b	Once we know who the individuals are, do we then have to submit one for each person?	You may request approval to submit a list of names with social security number in lieu of completing one for each individual. We must document each individual's social security number.
18	How do we handle the Cooperative Teachers, when we have to submit a "contract" or "agreement" for each one? There is one agreement in the College of Education that is quite large - does that have to be submitted for each one?	We suggest a one-page typed statement that states that the IC is covered under this Co-op. Teacher's Agreement and provide information to allow us to retrieve the master agreement.
19	How long does it take to obtain approval of the ICDF?	The length varies based upon the circumstances. We make every attempt to review these within a day or two of submittal; however it could take longer in certain circumstances. It will take longer if the form is incomplete. It will also take longer if there are concerns with the contract or if we are more concerned that the individual might be an employee.

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20	How will I know if the ICDF has been approved?	The authorized signer will be notified of the approval by e-mail. Please let us know if you want us to notify anyone else.
21	If we have questions who should we contact?	You can contact Jessica Marzullo, in Human Resources at 330-672-8320 or email <a href="mailto:jmarzull@kent.edu">jmarzull@kent.edu</a> . For contract questions, you may contact Mike Pfahl at 330-672-2982 or e-mail <a href="mailto:mpfahl@kent.edu">mpfahl@kent.edu</a> . For tax questions, contact Paula Divencenzo at 330-672-8622 or <a href="mailto:pdivence@kent.edu">pdivence@kent.edu</a> . For questions related to payments, contact accounts payable at 330-672-2607 or e-mail <a href="mailto:payments@kent.edu">payments@kent.edu</a> .