Internal Revenue Services Classification Determination

The following questions apply to the contractual nature of the scope of work, deliverables and the agreement.

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
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<tbody>
<tr>
<td>1. Does the University (not the Worker) control the means and method of how work is done?</td>
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<td>2. Does the University have employees performing similar work with a similar degree of supervision?</td>
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<td>3. Is the Worker engaged in an activity that is in the regular business of the University?</td>
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<td>4. Is the Worker paid by unit of time (i.e. hour, week, or month)?</td>
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<td>5. Are oral or written reports (i.e. status reports, timesheet) required from the Worker?</td>
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<td>6. Is the service performed on the University's premises?</td>
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<td>7. Are supplies, materials and equipment furnished by the University?</td>
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<td>8. Does the Worker provide the services on a regular, ongoing basis?</td>
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<td>9. Does the University provide detailed work instructions or procedures to the Worker?</td>
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<td>10. Does the University have the right to terminate the Worker at will?</td>
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<td>11. Is the Worker protected from significant risk or potential loss while performing the service?</td>
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The following questions are more aptly applied to the business nature of the Worker.

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
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<tbody>
<tr>
<td>1. Does the Worker have a Taxpayer Identification number? (Not Social Security Number.)</td>
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<tr>
<td>2. Does the Worker hold his/her services out to the general public?</td>
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<td>3. Does the Worker advertise his/her services?</td>
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<td>4. Does the Worker own or rent office space away from home?</td>
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<tr>
<td>5. Do University employees generally perform the work activity in question?</td>
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<td>6. Does the Worker have multiple sources of income from the activity in question?</td>
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<td>7. Is the Worker's enterprise of sufficient substance that it could be sold?</td>
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<td>8. Is the worker allowed to delegate or assign the work to others?</td>
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<td>9. Is the worker paid a specific sum at the conclusion of the project/work/services?</td>
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<td>10. Does the worker perform a &quot;high-skill&quot; activity (i.e. doctor, lawyer)?</td>
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No one individual factor will determine classification.