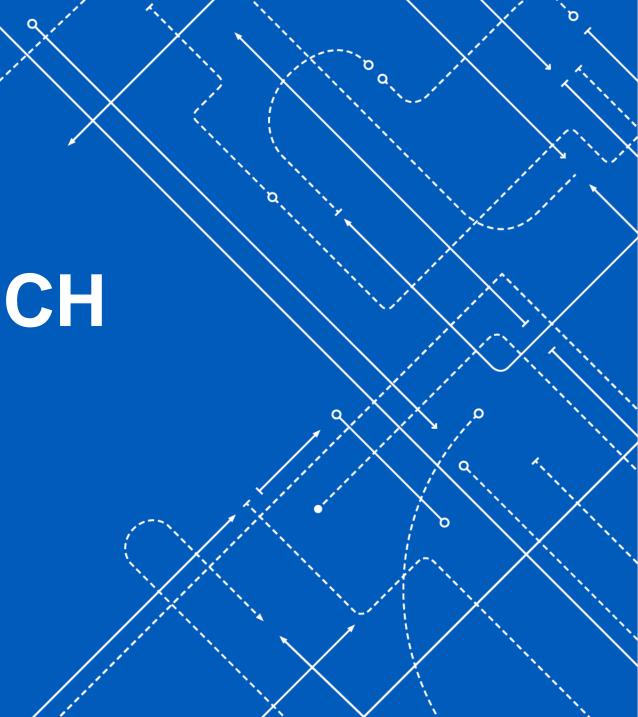


10/26/2023

University at Buffalo The State University of New York



WHO are we talking about?

> People who work on projects that are not already employees

WHAT are we talking about?

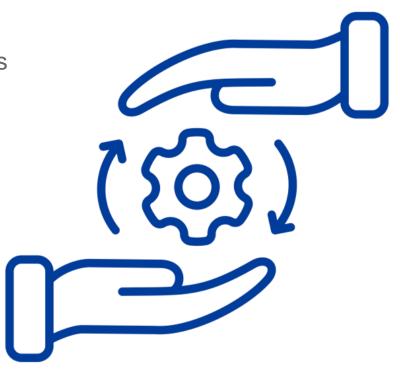
The new process for **DETERMINING** if someone is an Employee or an Independent Contractor

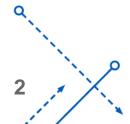
WHY are we talking about it?

➤ We believe in many instances we have been out of compliance with IRS Tax Law = \$\$ BIG FINES \$\$

WHEN does it go into affect?

➤ It already has — October 9, 2023



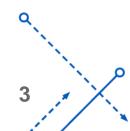


HOW does this affect me?

- Your PI may have questions
 - ➤ Do I really have to do this?
 - Can you make it go away?
 - ➤ How do we make it faster?
- You may have adjustments to your processes
- ➤ If the determination comes back as an employee
 - ➤ This could be a new step that will add time to starting the work requires a mini-search to hire the person







The Process: at Time of Proposal

Option 1

Prior to Proposal Submission

 PI or designee completes Formstack to get determination of IC or EE

Review by Human Resources

 Review of Formstack info & possible questions to PI or proposal mgr for clarification

Determination & Notification

 HR sends email notification of determination to PI & any CCs as requested

Adjust Proposal Budget

 Dept or SPS adjusts proposal to add fringe costs if determined to be an EE

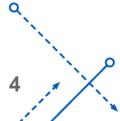
Option 2

Prior to Proposal Submission

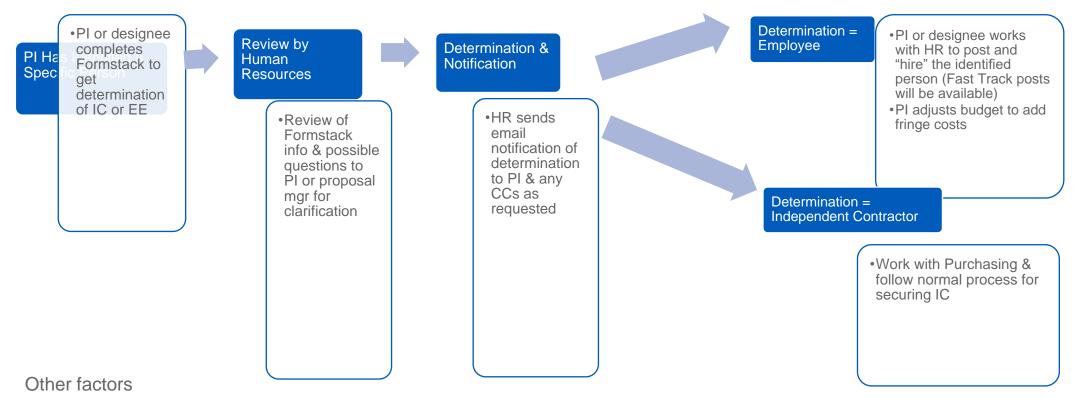
- PI determines they DO NOT want to complete the Formstack prior to proposal
- OR there is not enough time to complete prior to submission

Acknowledgement from

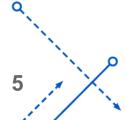
PI actively acknowledges (how TBD)
 that if awarded, a Formstack must be completed and agrees that if determined to be an EE, then will adjust budget accordingly to cover addition costs for fringe



The Process: after Awarded

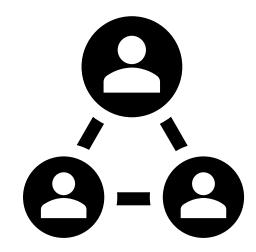


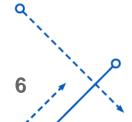
- If a person was identified on the proposal, you may just need to submit CV or other info at the Formstack stage
- If a person was NOT identified, the determination is made solely on the duties of the position



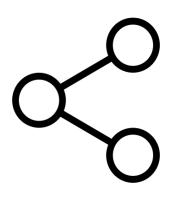
What about ICs prior to 10/9/23?

- Existing active relationships will remain the same
 - Existing ICs remain the same until the end of the project
 - Any award active prior to 10/9/23 where an IC was named during the proposal, they will remain an IC
- Existing awards that budgeted for an IC but no individual was named, they will have to follow the new process
- Even if a person was an IC on a past award, it does not mean they will be on any future awards





What's Next



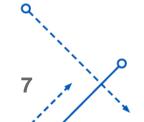




Need Help

Contact Independent-Contractors@buffalo.edu **Share Feedback**

Be Patient & Understanding





Questions?

