

FACULTY SERVICES MATRIX

Updated 4-8-2015

When an INDIVIDUAL will be serving as an instructor for a Penn State on-line course, the following decision points regarding how to determine employee versus independent contractor status should be followed:

1 Is the individual already an employee at Penn State?	YES	Must be paid as an employee, generally as supplemental compensation.
	NO	Continue to next question

2 Is the individual an international scholar (non-resident for tax purposes) who will be providing substantially all services outside of the US?	YES	Pay as an Independent Contractor
	NO	Continue to next question.

3 Will the individual be a member of the Graduate Faculty?	YES	Pay as employee - using Fixed Term 1 or 2 depending on length of contract
	NO	Continue to next question.

4 Will the individual be providing services beyond direct course instruction, such as advising students, reviewing applications/participating in admission decisions to the program, or developing the academic content of courses?	YES	Pay as employee - using Fixed Term 1 or 2 depending on length of contract
	NO	Continue to next question.

5 Is the individual teaching more than 9 credits per semester?	YES	Employee - Pay through a Fixed-Term 1 Appointment
	NO	Pay as an Independent Contractor.

NOTE: If a unit is currently paying someone as an employee who under the decision matrix above should be considered an Independent Contractor, the individual should be paid as an employee through calendar year 2015, but converted to an Independent Contractor effective January 2016 and forward. The same is true for someone being paid as an Independent Contractor who should be an employee - convert for 2016 calendar year.