

## RCUH Employee/Independent Contractor Questionnaire (ICQ-01): Attestation of Exception to Review (08/08/2024)

The [RCUH Employee/Independent Contractor Review](#) process is designed to evaluate whether an individual providing specialized services should be classified as an Employee or Independent Contractor per [RCUH Policy 3.225](#). This evaluation is based on the totality of circumstances (with reference to [IRS](#) and [US Department of Labor](#) considerations) and not upon administration ease or preference, budget constraints or funding allowability. Please note that all payments may be considered taxable.

If one of the defined Non-Employee Designations are met, completion of an RCUH Independent Contractor Questionnaire ([ICQ-02: Request for RCUH HR Review](#)) is not required and this form may be attached to the applicable purchase order or payment document. Projects or schools may have more restrictive policies or internal processes; contact your Fiscal Administrator for more information.

A. Individual/Business Entity Name:

B. Dates of Engagement:

C. This individual is exempt from the RCUH Independent Contractor Questionnaire (ICQ) Review because:  
(check one applicable box and sign):

1. Non-Employees: This individual meets ONE of the following designations. *See detailed definitions on the following pages.*

A. Guest Speaker

B. Non-Compensated Project Support (NCPS)

C. Confidential Research Study Participant

D. Special Duty Police Officer

E. Non-Employee Independent Contractor: One-time, Short-term engagement

*If individual is not a U.S. citizen or permanent resident, contact RCUH Disbursing at [rcuhdisb@rcuh.com](mailto:rcuhdisb@rcuh.com) prior to commencing services.*

2. Not Applicable: Individual is not providing specialized services subject to [RCUH Policy 3.225](#)

### D. Attestation

I have read the exemptions above and certify that the engagement of services by the designated individual satisfy one of the above exemptions necessary to designate the service provider as an independent contractor/consultant without RCUH HR review. I understand that the project or school may be subject to federal and/or State tax, penalty, and interest liability due to any false information provided.

Principal Investigator (Signature)

Date

Principal Investigator (Print Name)

Project

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### RCUH Non-Employee Definitions

#### A. Guest Speaker:

Services Provided: Individual will be speaking (only) at an educational event, conference, or similar function. Individual selected through invitation due to their recognized expertise and/or abilities that is unavailable within the project or program.

Duration: One-time (non-recurring) event

Employment: Speaker(s) may NOT be a current employee of RCUH, UH. Speaker may NOT be a current employee of a State Agency unless their participation is outside of their work scope and schedule and not considered part of their duties.

Compensation: None. They may receive up to \$1,000 honorarium (NOT considered a fee for services). Travel reimbursements and daily per diem consistent with applicable Federal Guidelines may be provided.

#### B. Non-Compensated Project Support (NCPS):

Services Provided: Individual provides short-term support services that complements and/or augments a Project's objectives. Individual invited to provide support to project's objective or mission due to their recognized expertise and/or abilities that are unavailable within the project or program. Individual is not evaluated nor are they supervised/monitored as they are self-directed or part of the scheduled program.

Duration: Up to 30 calendar days

Employment: May be an employee of RCUH, UH or State Agency. Participation has been approved (via memo or other program support documentation) by individual's supervisor (i.e. Dean, Director, or Principal Investigator). There is no conflict with provisions of Chapter 84 since the individual is not receiving any compensation for their services or time.

Compensation: No compensation is provided but travel reimbursements and daily per diem consistent with applicable Federal Guidelines may be provided.

#### C. Confidential Research Study Participant:

Services Provided: Short-term/day-to-day use of participants for research projects involving confidential human surveys. Participant's identities must be kept confidential and do not perform any work for the project. The Principal Investigator will furnish the identity of the participants and/or subjects, as needed consistent to government regulations or grant requirements. Principal Investigators must secure necessary authorizations pursuant to University of Hawaii policies and any applicable insurance for the activities involving these participants.

Duration: N/A

Employment: N/A

Compensation: Projects may authorize token payment up to \$100.00.

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### RCUH Non-Employee Definitions, continued

#### D. Special Duty Police Officer:

Services Provided: Short-term/day-to-day (off-duty) use of Special Duty Police Officers for applicable work assignments (e.g. traffic control, escort duty, etc.).

Duration: N/A

Employment: Special Duty Police Officers are employees of their respective County Police Departments (Hawaii County Police Department, Maui County Police Department, Kauai County Police Department, and the Honolulu Police Department).

Compensation: The Police Department will charge your project with the applicable hourly rate, for any expenses and administrative fees. Payment must be paid to the applicable County Police Department or individual. Each County may differ on its procedure and cost; therefore, we recommend you contact the Police Department or view their websites for up-to-date information. Refer to the RCUH Policy No. [2.005](#) and [2.007](#) relating to handling payments.

#### E. Non-Employee Independent Contractor: One-Time, Short-Term Engagement

Services Provided: One-time, short-term engagement of an individual providing specialized services and deliverables to the project.

Duration: One-time, short-term engagement of 90 calendar days or less.

Employment: Individual may NOT be a current or recent former employee of RCUH, UH or State Agency. Individual must be free from RCUH project control and direction in connection with the performance of service, both under a contract for the performance of the service, and in fact. The service performed by the individual is outside of services provided by UH or RCUH employees. The individual must be set up as a legitimate business – engaged in an independently established trade, occupation, profession, or business of the same type as the services being performed for the project. If work is physically completed in Hawaii at any time, an active Hawaii GET ([General Excise Tax](#)) license is required.

Compensation: Total payments to the individual not to exceed \$3,000.

Special Notes: Individual(s) meeting the definitions above are “non-employees” and not considered RCUH volunteers. Therefore, these individuals are not covered by RCUH’s Workers’ Compensation Insurance nor are they eligible to file for Unemployment under RCUH. Any form of compensation made to individuals may be subject to 1099 or 1042-S reporting.