

## **Independent Contractor vs Employee Worksheet**

The U.S. Internal Revenue Code requires the presence of specific characteristics between the employer and the contractual provider of personal/professional services before an Independent Contractor relationship can exist. Before any performance of services, campus departments contracting for personal/professional services must assess the relationship with the individual provider to ensure that the individual is properly classified. An independent contractor is defined as an individual over whom the employer has the right to control or direct only the result of the work, and not the means and methods of accomplishing the result.

The IRS has established 20 guidelines to help employers determine whether a worker should be treated as an employee or an independent contractor for tax purposes. Those 20 guidelines, along with a Consultant/Independent Contractor determination checklist, are available at the following website, or you may contact a representative in Financial Services.

<http://www.csustan.edu/FinancialServices/Documents/PurchasingAccountsPayable/IndependentContractorCheck.pdf>