

West Contra Costa Unified School District
1108 Bissell Avenue
Richmond, CA 94801

Questionnaire For Determining Independent Contractor Withholding Status

CONTRACTOR NAME: _____

SOCIAL SECURITY # _____

All staff members recommending the employment of an independent contract consultant are responsible for completing the "Questionnaire for Hiring Independent Contractors"

**** CORPORATIONS ARE NOT REQUIRED TO COMPLETE THIS FORM ****

PART I

- | | | | |
|-----------|--|------------------------|-------------------|
| 1. | Has this category of worker been classified as an "employee" by the IRS? | Yes | No |
| | The IRS has determined that the following types of workers are employees of the District: | | |
| | Administrator | Cafeteria Worker | Counselor |
| | Examination Monitor | Proctor | Librarian |
| | Teacher/Instructor | Sub Teacher/Instructor | School Bus Driver |
| | Clerical Staff | Athletic Coach | Tutor |
| | Nurse | Psychologist | ASB worker |
| | Individual "filling in" on interim basis | | |
| | Specialty Teacher (art, poetry, music, etc.) | | |
| | Licensed Clinical Social Worker | | |
| | Categorical program Coordinator | | |
| | SAT Prep class Teacher | | |
| | Attendance/Outreach Consultant | | |
| 2. | Is the individual an employee of the District in another capacity? | Yes | No |
| 3. | Has the individual performed substantially the same services for the District as an employee in the past? | Yes | No |
| 4. | Are there currently employees of the District doing substantially the same work as will be required of the individual you are hiring? | Yes | No |

If the answer to any of the above questions is **YES - - - STOP HERE**

Do not complete the rest of the questions. The individual is an employee of the District and must be paid and reported accordingly. If all of the above answers are **NO**, continue to **PART II**.

PART II

- | | | | |
|-----------|--|------------|-----------|
| 1. | Is the worker required to comply with instructions? | Yes | No |
| | If the worker is required to comply with instructions given by the District about when, where, and how to work, the worker is generally an employee. Control exists when the District has the right to require compliance with instructions. | | |
| 2. | Is the worker provided with training? | Yes | No |
| | Training of the worker either in class, by another worker, or by other means indicates that the worker is an employee. | | |

- | | | |
|--|------------|-----------|
| 3. Are the worker's services integrated into District operations? | Yes | No |
| The integration of the worker's services into District operations generally shows that the worker is subject to the direction and control of the District and is therefore an employee. Integration in this context means that the success of the District depends upon the performance of certain services rendered by the worker. | | |
| 4. Must the worker render the services personally? | Yes | No |
| If the worker must render the services personally, the IRS takes the position that the District is interested in the methods used to perform the work as well as the results. Thus, the worker would probably be an employee. | | |
| 5. Is there a continuing relationship with the District? | Yes | No |
| A continuing relationship between worker and the District indicates an employer-employee relationship. A continuing relationship may exist when work is frequently performed, even though at irregular intervals. | | |
| 6. Are there set hours of work? | Yes | No |
| Control is exhibited when the District sets the hours of work that have to be followed by the worker. | | |
| 7. Is there a full-time work requirement? | Yes | No |
| If the worker must devote substantially full time to the needs of the District, the worker is probably an employee because the worker is restricted from doing other gainful work. | | |
| 8. Is the work done on the premises of the District? | Yes | No |
| When work is required to be performed on the District's premises, control over the worker is suggested. This is especially true when the work could be performed elsewhere. | | |
| 9. Is the order or sequence of the work established? | Yes | No |
| If the worker must perform the work according to the order or sequence established by the District, then the worker is probably an employee. | | |
| 10. Are oral or written reports required? | Yes | No |
| Control is generally shown when the worker is required to submit regular oral or written reports to the District. | | |
| 11. Is payment to the worker made by the hour, week, or month? | Yes | No |
| Payment made by the hour, week, or month generally points to an employer-employee relationship. Payment by the job or on a straight commission generally indicates that the worker is an independent contractor. | | |
| 12. Does the District pay the worker's business and/or travel expenses? | Yes | No |
| The worker is generally considered to be an employee if the District pays the worker's business and/or travel expenses. Control may be shown because the District has the right to control expenses. However, many contracts between independent contractors and School Districts require that the District pay the contractor's reasonable travel expenses. | | |
| 13. Does the District furnish the worker's equipment and materials? | Yes | No |
| When the District provides significant equipment, materials, and other equipment, this may tend to show an employer-employee relationship exists. | | |
| 14. Has the worker made a significant investment for work facilities? | Yes | No |
| When the worker has invested in facilities (e.g., rents an office from an unrelated party), this factor tends to show the worker is an independent contractor. A lack of significant investment for work facilities tends to show an employer-employee relationship. | | |

- 15. Does the worker work for more than one business at a time?** **Yes** **No**
 A worker who performs more than *de minimis* services for a number of unrelated persons or firms is generally an independent contractor.
- 16. Are the worker's services available to the general public?** **Yes** **No**
 A worker who makes their services available to the general public on a regular basis indicates that the individual is an independent contractor.
- 17. May the worker be discharged?** **Yes** **No**
 The right of the business to discharge the worker tends to show the worker is an employee. Generally, an independent contractor cannot be discharged so long as contract specifications are being met.
- 18. Does the worker have the right to terminate the relationship at any time?** **Yes** **No**
 If the worker has the right to end the relationship at any time without incurring liability, the worker is probably an employee.

SCORING

- a.** Did you answer a "yes" to any of questions 1-13? **Yes** **No**
- b.** Did you answer "no" to any of questions 14-18? **Yes** **No**

If you answered "yes" to question a. or b., you may have a worker that will be considered by IRS to be an employee and not an independent contractor.

| FOR DISTRICT USE ONLY | |
|--|---|
| PREPARERS CERTIFICATION | REVIEWED AND APPROVED |
| <p>I certify that the answers to the above questions accurately reflect the anticipated working relationship.</p> <p>_____</p> <p>Prepared by District Originator Date</p> | <p>_____</p> <p>Business Office Signature Date</p> |