

DETERMINATION OF INDEPENDENT CONTRACTOR/EMPLOYEE STATUS
FOR PAYMENT TO INDIVIDUALS

Answers must generally be a **NO** for all categories to qualify for independent contractor (IC) status.

The most critical factors are those concerning:

- direction and control of the work process (not only of the work product);
- whether the worker has an independently established business or profession; An IC must direct and control his/her own work and have an independently established business.

Where any answer is a **YES**, the worker must generally be compensated through the City of Boulder payroll or through a temporary employment agency.

GUIDES FOR DETERMINING INDEPENDENT CONTRACTOR / EMPLOYEE STATUS PURSUANT TO FEDERAL AND STATE REGULATIONS	Yes Employee	No Independent Contractor
1. Instructions: The City requires, or could require, the worker to comply with City instructions regarding the work process -when, where, and how the work is to be performed - as well as regarding the work product. (NOTE: The City can generally specify only the work product for an IC.)		
2. Training: The City provides training to the worker.		
3. Integration: The worker's services are integrated into City business operations. Continuation of the City's business depends on provision of services by the worker.		
4. Services Rendered Personally: The City is concerned with who performs the services rather than simply that work be performed.		
5. Hiring, Supervising, and Paying Assistants: The City hires, supervises, and pays the worker's assistants.		
6. Continuing Relationship: A Continuing relationship exists between worker and City. The person works for the City at frequently re-occurring although perhaps irregular intervals.		
7. Set Hours of Work: The City establishes set hours of work for the worker. (NOTE: The City's simply setting time periods during which work must be done [e.g., between 5:00 p.m. and 8:00 a.m.] or not done [e.g., before 7:00 a.m.] may be consistent with IC status.)		
8. Full Time Work Required: The worker is not free to work when and for whom he or she choose over an extended period of time. (NOTE: An IC is free to work when and for whom s/he chooses.)		
9. Place of Work: Work is typically performed on City premises or at City-specified sites. (NOTE: Servicing City-Owned equipment may not necessarily indicate Employee status, but regularly using City-owned equipment such as phones, computers, or copiers generally does so.)		
10. Sequence of Work: The City requires, or could require, the worker to perform services in a specified order or sequence.		
11. Reports: The worker must submit frequent (e.g., daily or weekly) oral or written reports to the City regarding the work performed.		

12. Method of Payment: The City pays the worker by the time period (hour, week, or month) as the work is done, rather than by the job.		
13. Payment of Business/Travel Expenses: The City rather than the worker pays the worker's business or travel expenses.		
14. Furnishing Tools and Materials: The City rather than the worker provides work tools and materials.		
15. Investment: The worker does not make a significant investment in facilities or tools.		
16. Risk of Loss: The worker cannot suffer a monetary loss from providing services to the City. (NOTE: An IC can suffer a monetary loss by spending more time or money to complete a job than the job pays.)		
17. Working for More than One Firm at a Time: The worker does not provide services to multiple unrelated persons or firms at a time (e.g., week or month). (NOTE: An IC normally serves multiple unrelated firms.)		
18. Availability of Services to the General Public: The worker does not make her/his services available to the general public on a consistent basis. (NOTE: An IC Does so.)		
19. City's Right to Discharge Worker: The City has the right to discharge the worker at will, instead of only if defined contract specifications are not met.		
20. Worker's Right to Terminate: The worker has the right to terminate her/his relationship with the City at any time without incurring liability.		
21. Is the Worker a PERA Retiree? If so, 8% will be withheld from their compensation and your department will need to pay the city's PERA portion.		

Individual worker for whom payment is requested :

Name (print) _____

Description of work performed: _____

IRS W-9 form (check one): Attached: _____ Previously submitted: _____

[NOTE: Please attach any supporting materials including worker's business card, other documentation of IC status, existing agreement, etc.]

Requested By

Name (print): _____ Title: _____ Dept: _____

Independent Contractor Review (Finance Department)

Further Information Needed: _____

Check one: **Authorized:** _____ **Denied:** _____

Name (print) _____
Signature: _____
Department/Div _____

Date: _____

Comments: _____