



INDEPENDENT CONTRACTOR CHECKLIST

Name of Contractor: _____

Total \$ Amount of Contract: _____ **Source of Funds:** _____

Site: District BC CC PC

The purpose of this checklist is to assist in the determination of employee or independent contractor status. Federal and State law places the burden of proof on the employer to show that an independent contractor relationship exists.

Please answer the following questions:

Step	Description	Yes	No	ICA vs EE
1.	Is the Independent Contractor a government agency, an agency registered as a LLC, LLP, Corporation (C-Corp, S-Corp)			If YES: Independent Contractor Agreement If NO: Go to step 2
2.	Is the Independent Contractor engaged in an exempt occupation including, among others, lawyer, architect, engineer, private investigator, fine artists (performing artist/musicians/vocalist and single event performers), certain licensed health-care professionals, marketing (original and creative content), travel agent services, graphic design, still photographer, photojournalist, freelance writer, editor, tutoring, event vendor, interpreting services, workers providing licensed barber, esthetician or cosmetology services and others performing work under a contract for professional services with another business entity or pursuant to a subcontract in the construction industry. "Sports official" includes an umpire, referee, judge, scorekeeper, timekeeper, or other person who is a neutral participant in a sports event.			If YES: Independent Contractor Agreement If NO: Go to step 3
3.	ABC test in which a person providing labor or services for remuneration shall be considered an employee rather than an independent contractor unless all of the following conditions are satisfied: (A) The person is free from the control and direction of the hiring entity in connection with the performance of the work, both under the contract for the performance of the work and in fact. (B) The person performs work that is outside the usual course of the hiring entity's business. (C) The person is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.			If NO: Contact your campus Human Resources Department for further assistance

Campus Director of Human Resources (signature) (printed name)

Date: _____



IRS SECTION 530-SAFE HARBOR RULE

The "Safe Harbor" rules apply where past practice in an industry recognizes a trade, profession, or service provider as being an independent contractor. If the decision to categorize this individual is based on known industry practice, please provide the required documentation/information to justify this decision. Below is a list of the information required to apply the Safe Harbor rule:

1. List other California Community Colleges that categorizes individuals working in a similar capacity as independent contractors. Please list names and current title of the contact person. Establish and document when the practice began. Collect any written procedures or policies that the school may have.
2. Describe any personal experience and knowledge with this practice within the trade or profession gained from interviews, industry tax literature, seminars, legal readings, etc. that would substantiate this categorization. (Please attach documentation)

My signature below indicates my agreement that this individual is appropriately categorized as an Independent Contractor.

Initiator/Campus Representative Signature Date

Director of Human Resources Signature Date

I have read the Independent Contractor Checklist and agree with the categorization of Independent Contractor for the services that I will be providing **Bakersfield College Foundation**.

Independent Contractor Signature Date