

CHICO UNIFIED SCHOOL DISTRICT
Certificate of Independent Contractor Agreement

I. Independent Contractor Work Description: _____
Contractor Title: _____
Subject Individual: _____
Brief Description of Contractor Responsibilities: _____

SS# or Federal Tax ID #: _____

II. IRS publication SWR 40, "Public Schools and Employment Taxes," lists **workers that the IRS has already determined to be employees**. These are individuals performing the duties of:

- | | |
|---|---------------------------------------|
| Administrators | Proctors |
| ASB Workers | Librarians |
| Athletic Coaches | Licensed Clinical Social Workers |
| Attendance/Outreach Contractors | Nurses |
| Cafeteria Workers | Psychologists |
| Categorical Program Coordinators | SAT Prep class Teachers |
| Clerical Staff | School Bus Drivers |
| Counselors | Specialty Teachers (art, music, etc.) |
| Examination Monitors | Substitute Teachers/Instructors |
| Individuals "filling in" on interim basis | Teachers/Instructors |

(If this Contractor is doing one of the above duties, stop here and contact either classified or certificated personnel. Do not complete an Independent Contractor Agreement. If you are still not sure, complete Part III below to determine if your Contractor is a true Contractor or an employee and return to Assistant Superintendent, Business Services for determination.)

III. Independent Contractor Checklist
Common Law Factors (IRS Revenue Ruling 87-41)

Check items that are true for the worker you intend to hire:

- 1. No instructions: The worker will not be required to follow explicit instructions to accomplish the job. CUSD may provide job specifications, however.
- 2. No training: The worker will not receive training provided by CUSD. The worker will use independent methods to accomplish the work.
- 3. Work not essential to CUSD: CUSD's success or continuation does not depend on the services of the worker.
- 4. Right to hire others: The worker is being hired to provide a result, and will have the right to hire others for actual work.
- 5. Control of assistants: Assistants hired at worker's discretion; workers responsible for hiring, supervision, and/or payment of assistants.
- 6. Not a continuing relationship: If frequent, will be at irregular intervals, on call, or whenever work is available.
- 7. Own work hours: Worker will establish work hours for the job.
- 8. Time to pursue other work: Since specific hours are not required, worker may work for other employers simultaneously.
- 9. Job location: Worker controls job location: no direction or supervision, whether on CUSD's site or not.
- 10. Order of work: Worker, rather than CUSD, determines order or sequence of steps in performance of work.
- 11. No interim reports: Only specific pre-determined reports defined in the contract document.
- 12. Basis of payment: Worker paid by the job, rather than time expended. Total compensation set in advance of starting the job.

- 13. Business expenses: Worker is responsible for incidental or special business expenses.
- 14. Tools and equipment: Worker furnishes the tools and equipment needed for the job.
- 15. Significant investment: Worker can perform services without using CUSD's facilities. Worker's investment in own trade is real, essential, and adequate.
- 16. Possible profit or loss: Worker does these (check valid items)
 - a. hires, directs, pays assistants;
 - b. has equipment, facilities;
 - c. has continuing and recurring liabilities;
 - d. performs specific jobs for prices agreed upon in advance;
 - e. worker's services affect own business reputation.
- 17. Work for multiple employers: Worker may perform services for more than one employer simultaneously.
- 18. Services available to the general public: (check valid items)
 - a. maintains an office;
 - b. business license;
 - c. business signs;
 - d. advertises services;
 - e. lists services in business directory;
 - f. other (explain)
- 19. Other: _____

IV. Certification

This document certifies that I and my assigns have reviewed the appropriate legal and procedural guidelines pertinent to determination of Independent Contractor status, including the Independent Contractor Checklist, have analyzed the application to the position described on the accompanying documents, and have concluded that the hiring of the subject individual to perform the functions described does indeed constitute correct and legal Independent Contractor status.

 (Signature of Originating Administrator)

 (Print Name)

 (Date)

 (Signature of District Administrator, or
 Director of Categorical Programs)

 (Print Name)

 (Date)

 (Signature of District Admin.– Business Services)

 (Print Name)

 (Date)