

**Summers County Board of Education**

**Scope:** This policy is enacted by the county board to establish the procedures to be used by individual schools for the reporting and payment of wages to all individuals who perform services for the schools.

**Authority:** State Board Policy 1224.1 (Accounting Procedures Manual for Public Schools in West Virginia)

**Adopted:** November 5, 2014.

**Amended:** December 9, 2021.

**Reviewed:** October 14, 2021.

**TEMPORARY/PART TIME WORKERS**

Per section 1-22 of Policy 1224.1 (Accounting Procedures Manual for Public Schools in West Virginia):

“All payments made by a school to an individual for services rendered are to be considered wages and are to be paid through the normal payroll process at the central board office, unless it can be clearly shown that the individual is an independent contractor in accordance with the criteria established by the Internal Revenue Service. See Appendix D for a listing of the criteria to be used for making such a determination.”

The Summers County Board of Education realizes that it is an essential practice that county boards be able to employ temporary/part time employees to perform services such as, but not limited to, library assistants, concession stand workers, ticker takers, or other workers at athletic events or other activities, regardless of whether such individual is a full-time employee of the county board. Generally, these employees are used to work at school related events. Therefore, based upon the above policy, and to meet the needs of the school, temporary/part time employees may be recommended by the principal of the school and approved by the superintendent before payment is made.

For all payments made to individuals who are determined to be independent contractors, schools are required to report such payments to the central business office on an annual basis so that a determination can be made of whether an IRS Form 1099 MISC. is to be filed for the individual. All independent contractors, including game officials, must complete a W-9 form.

The payment of wages is to be made through the normal payroll process at the central board office. The only exceptions are payments made to athletic officials, as permitted by the Internal Revenue Service (IRS) and a State Attorney General’s Opinion, dated March 3, 1986. (See Appendix D referenced above).

The total costs will then be billed to the school, in order to reimburse the board office. Hours are subject to the limitation of less than thirty hours per week. All workers must be at least 16 years old. Hours will be paid at the minimum wage rate for the State of West Virginia.