

PROCESSESINDEPENDENT CONTRACTORS TO THE REGIONAL OFFICE OF EDUCATION

The Regional Office of Education may utilize the services of independent contractors when the Regional Superintendent deems that it is in the best interest of the Regional Office, its employees or programs.

An independent contractor is defined as a person, business, or corporation that provides goods or services under a written contract or agreement. Unlike employees, independent contractors do not work regularly for an employer but work on as needed basis (with specific beginning and ending dates) with the recommendation and approval of the Regional Superintendent.

Generally, a person is considered an independent contractor, under Internal Revenue Service (IRS) guidelines, if the employer has the right to control or direct only the result of the work, not what will be done and how it will be done. ROE 9 will consider all evidence of the degree of control and independence in the employer/worker relationship using three categories: behavioral control, financial control, and relationship of the parties. The consultant or department head will complete ROE 9 Form, *Independent Contractor Determination Checklist*, which will be used to assess whether an individual is an employee or an independent contractor. An individual determined to be an independent contractor will complete or provide a signed contract for services and complete a W-9 form. ROE 9 does not withhold or pay any taxes on payments to independent contractors.

Approved: 07/01/01  
Revised: 04/01/04, 10/01/19