

ST. NORBERT COLLEGE  
INDEPENDENT CONTRACTOR POLICY

There is a presumption under state statutes that one who performs services for another is an employee. It is the employer's responsibility to establish an independent contractor exception. Due to serious tax consequences for both the payee and the employer, it is very important to correctly classify a payee.

In most circumstances, individuals working for the College will be considered employees. However, in certain situations, individuals providing services to the College may be treated as independent contractors, rather than employees.

These situations primarily occur when the College does not control the manner or means by which the individual accomplishes the result of his or her work. The College has the right to control or direct only the result of the work and not the means or methods of accomplishing the result. Independent contractors also generally provide services for other customers besides the College in their given trade or business.

Examples of such situations are:

- Translators - translate documents from one language to another
- Musicians/Singers/Performers - participate in rehearsals and/or perform in concerts or plays
- Speakers - make a presentation or speech
- Thesis directors - provide counsel to students during the thesis writing process
- Thesis readers - read and provide feedback on completed student theses.

In these situations, the College controls only the result. The individual controls the manner and means of obtaining the result. Such individuals may be paid through accounts payable in the Finance Office and will be subject to IRS 1099 or 1042 regulations. A St. Norbert College Independent Contractor Agreement is required to initiate payment. Independent contractors are not eligible for unemployment, worker's compensation, health insurance or any other benefits provided by the College.

**Current employees who provide any of the above types of services to the College in addition to their regular employment cannot be paid through accounts payable. They will be compensated through Payroll. A temporary labor form (TLF) must be submitted to initiate a payment.**

**Those individuals engaged in instructional activities** for the College (i.e. summer camps, Kid's College, Young Artists' Workshop) are not presently classified as independent contractors. Such individuals will be compensated through Payroll.

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