CERTIFICATION OF INDEPENDENT CONTRACTOR STATUS

VENDOR NAME:_____ ADDRESS:_____

SERVICE PROVIDED:_____ _____

BUSINESS LICENSE#:_____ PHONE: _____

SOCIAL SECURITY#: XXX-XX-_____ VENDOR NUMBER: _____

COMMON-LAW FACTORS
(IRS Revenue Ruling 87-41)

1. NO INSTRUCTIONS: The worker will not be required to follow explicit instructions to accomplish the job. The employer may provide job specifications, however.
2. NO TRAINING: The worker will not receive training provided by the employer. The worker will use independent methods to accomplish the work.
3. WORK NOT ESSENTIAL TO THE EMPLOYER: The employer'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; worker responsible for hiring, supervising, paying 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 employer's site or not.
10. ORDER OF WORK: Worker, rather than employer, 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 the employer's facilities. Worker's investment in own trade is real, essential, and adequate.

16. POSSIBLE PROFIT OR LOSS: Worker can realize a profit or suffer a loss as a result of the worker's services (in addition to the profit or loss ordinarily realized by employees).

17. WORK FOR MULTIPLE EMPLOYERS: Worker may perform services for more than one employer simultaneously.

18. SERVICES AVAILABLE TO THE GENERAL PUBLIC: Worker makes his or her services available to the general public on a regular and consistent basis.

19. LIMITED RIGHT TO DISCHARGE: Worker not subject to termination as long as contract specifications are met.

20. NO COMPENSATION FOR NON-COMPLETION: Responsible for satisfactory completion of job; no compensation for non-completion.

This document certifies that I have reviewed the appropriate legal and procedural guidelines pertinent to determination of Independent Contractor status, including IRS Revenue Ruling 87-41, have analyzed their application to the position described and have concluded that the hiring of the subject individual to perform the functions described does indeed constitute correct and legal Independent Contractor status. In addition, I am aware that it is the district's responsibility to ensure that all STRS retirees are placed on payroll to fulfill the monthly STRS reporting requirements as per Education Code 22461. By signing this document, I acknowledge that the district will assume the responsibility for payment of all costs incurred from fines, back taxes and miscellaneous charges resulting from an IRS audit.

_____ _____

District Superintendent Signature Date

_____

School District