

TO BE COMPLETED BY GCCCD STAFF PRIOR TO RENDERING SERVICES

Expenditure Approved by:

Cost Center Manager \_\_\_\_\_ Date \_\_\_\_\_

Program Name	Smartkey	Amount

If Grant Funded, Grant document must be included.

**INDEPENDENT CONTRACTOR DETERMINATION**

This form must be completed by the department and reviewed BEFORE making a commitment to an individual to be paid as an independent contractor. This form contains Multiple parts that help Human Resources determine if an employer/employee relationship exists for federal, state and FICA tax purposes and compliance with retirement reporting.

First and Last Name	
Date(s) of service	

Provide detailed description of services to be provided:

Will services be free of charge?	
Contact HR to process as a volunteer. This form is not required.	YES*
Fill out the remaining form for further review	NO

AB 5 Requirements			
		YES	NO*
A	Is the individual free from the control and direction of GCCCD in connection with the performance of work, both under the contract for the performance of work and the work in fact?		
B	Is the individual performing work that is outside the usual course of GCCCD business?		
C	Is the individual customarily engaged in an independently established trade, occupation, or business of the same nature as the work performed?		

- The individual **MUST** pass all the three above factors to be considered as an independent contractor. **If the answer to any of the above is NO, STOP.** The individual cannot be an independent contractor and **must be hired as a limited term employee through HR.** If the individual passes the above factors, continue to the next test.

IRS 20 Factor Test		YES	NO
1	Will you control or direct the individual in the performance of their work (i.e. when, where and how specific work will be performed)? (NOTE: If direction is only to specify dates for meetings, workshops... N/A) <b>CONTROL DETAILS</b>		
2*	Will you train or provide training to the individual on performing services in a particular manner?		
3*	Are the services that this individual will be providing outside the usual course of GCCCD regular business operations?		
4*	Has this individual been employed by GCCCD (permanent or limited term) during the past 18 months?		
5*	Do you plan to hire this individual as an employee soon after the period of his /her services?		
6*	Can employees in your workgroup/department or the GCCCD provide similar services?		
7*	Does the GCCCD have a position control number or job description for similar services?		
	Athletic Coach		
	Counselor/ Mental Health		
	Clerical Staff		
	"Interim" Individual ( "filling in")		
	Librarian		
	NANCE (Non-Academic Non-Classified Employee)		
	Nurse		
	Substitute/ Adjunct		
	Specialty Teacher (art, music, dance, pottery, etc. )		
	Teacher/Instructor		
	Union Bargaining Unit/ AFT Faculty Function		
8	Will the individual be personally performing the services?		
9*	Will you be hiring, supervising, and paying others to assist this individual?		
10	Will you be setting the individual's hours of work? Will you define the order or sequencing of work?		
11	Does this individual customarily provide services of the same nature to other clients outside of GCCCD?		
12*	Will the department provide the individual with supplies or equipment to perform the required work?		
13	Will the individual bear the costs of his/her travel and business expenses?		
14	Will the individual be paid on a project-completion basis? If "No", please indicate method of payment. For example, <input type="checkbox"/> hourly, <input type="checkbox"/> weekly, <input type="checkbox"/> monthly.		
15	Will the individual be required to submit a report describing his/her results?		
16*	Will this individual "help out" with normal business?		
17*	Is this individual filling in for an employee or a vacant position?		
18	Does the individual have his/her own automobile liability insurance for work-related services?		
19	Does the individual have his or her own general liability insurance for work-related injuries?		

20	Does the worker carry his/her own professional liability insurance?		
21	Does the individual have his/her own workers' compensation insurance for employees, if any?		
Employee or Retiree of Member of Retirement System			
		YES*	NO
*	STRS (State Teachers Retirement System)		
*	CalPERS (960 Hours in a fiscal year limit)		
	Other		

- YES to any Purple areas and/or NO to #3: Form must be approved by HR
- If an individual is a member of a retirement system, the hours and earnings may be limited.
- Current employees MUST be paid as an employee through Payroll and are not authorized to be paid as an independent contractor and/or receive a 1099.
- No to all Purple areas: A requisition can be entered and do not need HR review.

Checklist to [humanresources@gcccd.edu](mailto:humanresources@gcccd.edu)

#### FOR HR USE ONLY

Employee	Independent Contractor
<input checked="" type="checkbox"/> HR to enter employee into Workday <input checked="" type="checkbox"/> Payment will be made through Payroll	<input checked="" type="checkbox"/> Professional Service Agreement <input checked="" type="checkbox"/> Federal W-9 Form <input checked="" type="checkbox"/> Net-30 Payment Terms

HR Signature

Date