

3364-25-44 Independent contractor status.**(A) Policy statement**

The university of Toledo will classify individual service providers as independent contractors only when there is a reasonable basis for such a determination and in compliance with federal standards. As used in this policy "independent contractor" is defined as any individual service provider who contracts with the university to provide specialized or requested services on an as-needed or project basis. Such services may include personal, consulting or other one-time services.

(B) Purpose of policy

This policy is to provide guidance for proper determination of independent contractor status for those providing services to the university. It is in the university's best interest to evaluate these services prior to agreement or payment processing to ensure compliance with university policy and federal tax guidelines.

(C) Classification determination

Classification of an individual service provider as an independent contractor is completed by human resources ~~and talent development~~ "HRTD" and such determination is required prior to service commencement. ~~HRTD~~ Human resources will promulgate procedures for obtaining a classification determination. As required by law, ~~HRTD~~ human resources will utilize the internal revenue service's guidance in three key areas (behavioral control, financial control and type of relationship) in making the classification determination.

An individual service provider properly classified as an independent contractor will be engaged by written agreement through purchasing services. As part of this agreement, the university will require completion of the Ohio public employee's retirement system "OPERS" independent contractor/worker acknowledgement form.

An individual service provider found to be more properly classified as an "employee" of the university will follow normally established university hiring procedures.

Effective: 11/19/2020

CERTIFIED ELECTRONICALLY

Certification

11/09/2020

Date

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