

# Employee Classification: Employee vs. Independent Contractor

Worker is considered Employee if:

- Cedarville University controls what work will be done and how the work will be done.
- The worker is subject to detailed instructions about when, where, and how to work.
- A worker is hired with the expectation that the relationship will continue indefinitely rather than for a specific period of time.
- The worker provides services that make up a key aspect of the business' regular activity.
- A written contract provides Cedarville University with substantial control over worker.
- Worker's tools and/or office equipment is provided by Cedarville University.
- Cedarville University provides periodic or ongoing training regarding particular procedures to be followed and methods to be used in performing the work.



Information on employee classification found at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Independent-Contractor-Self-Employed-or-Employee>

Worker is considered Independent Contractor if:

- Worker is an independent trade, business, or profession in which they regularly offer their services to the general public.
- Cedarville University has the right to control or direct only the result of the work and not what will be done and how it will be done.
- Worker provides his/her own tools and equipment.
- A written contract that defines final results rather than worker's job-related responsibilities.
- Under the *Pension Protection Act of 2006*, proctors who help administer college entrance or placement exams are considered independent contractors.

Complete appropriate Personnel Requisition Form available at <http://www.cedarville.edu/Offices/Human-Resources/Staffing-Procedures.aspx>

Complete Requisition Form and forward to Accounts Payable ([ap@cedarville.edu](mailto:ap@cedarville.edu)) for payment.