

**SOUTHWESTERN ILLINOIS
COLLEGE
DISTRICT 522
BOARD POLICY MANUAL**

**POLICY
STATEMENT**

POLICY ISSUE: Employee vs Independent Contractor

POLICY CODE: 3014

DATE ADOPTED: July 1991

DATE(S) REVIEWED: September 2010

DATE(S) AMENDED: October 2010

In making the distinction between college employment or independent contractor status, Southwestern Illinois College shall utilize the criteria established by the Illinois Department of Employment Security (IDES). Specifically, no individual performing services for compensation for Southwestern Illinois College shall be classified as an Independent Contractor when the specific circumstances fit the criteria of the A-B-C "test" as specified by the IDES.

Compensation paid to all employees shall be processed through the College Payroll Office. All required deductions and withholdings shall be made by the Payroll Office. Any person already employed as a college employee cannot also be considered as an Independent Contractor.

Compensation paid to all Independent Contractors shall be processed through the College Business Office utilizing an Independent Contractor Agreement to document the services to be performed and the compensation to be rendered. Payments made during a calendar year will be reported by the Business Office on IRS Form 1099 if they meet the applicable IRS criteria. In general, Independent Contractors are those individuals or firms which offer services of a business or professional nature to the public as a normal part of their business. When these services are of an educational or training nature, the individual shall be considered to be a college employee.

See Administrative Procedure 3014AP.