Decision Tree



Service Provider classified as

- Temporary Employee (TE) or
- Independent Contractor (IC)

 according to IRS rules

Assumption beginning January 1, 2014; all individuals working for the University will be

classified as an employee unless approved exception is obtained; required before payment Not teaching or identified as a Teaching Pre-Approved Independent pre-approved Independent Contractors Automatically employee (TE) Contractor HR form completed IC contract **Temporary Part Time** - prior to agreement signed by both parties - Contract signed - determination regarding status - Payroll -paid by BSC TE If determined to be IC