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LAKESUMMITER STATE COLLEGE  
ADMINISTRATIVE PROCEDURE

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TITLE: INDEPENDENT SERVICE CONTRACTORS.  
TEMPORARY EMPLOYEES

NUMBER PRO-5-21

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REFERENCE: FS 15-A, FL Administrative Rule 6A-14.073(2g)

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I. GENERAL INFORMATION

- a. In the attempt to fully comply with Federal IRS rules, LSSC's guiding principals that service providers will more often than not be classified and hired as Temporary Employees versus Independent Contractors. Although a service provider may consider her/himself to be an Independent Contractor, he or she may not be hired by LSSC as one unless she/he meets IRS criteria for such. Consequently, stringent proof with approval from Human Resources (HR) must exist for the classification and subsequent hiring of Independent Contractors. The burden of that proof rests with the Independent Contractor seeking LSSC employment and the respective LSSC hiring supervisor.

Examples of independent contractor services are professional services provided by, but not limited to, attorneys, auditors, management consultants, architects, engineers, music performers, athletic officials, designers, speakers, seminar presenters, and providers of private lessons in arts, music, sports, and other service areas.

- b. Individuals hired to perform temporary services to LSSC will be classified as either temporary employees or independent contractors following the Federal IRS guidelines and criteria. Classification will be determined by Human Resources before an individual's official temporary hire is made. Acceptance of the classification is a condition of employment. All appropriate and completed HR forms or documentation, as described herein, must be submitted to HR for HR to complete the classification and hiring process.
- c. Hired service providers, classified as either Temporary Employees or Independent Contractors, will be assigned a hiring supervisor. The hiring supervisor is responsible for completing all of the forms necessary for HR to officially classify and hire a service provider. After HR hires the service provider, the hiring supervisor then manages or oversees the provider's work. The following information details the classification and hiring process of service providers by LSSC and the responsibilities of the hiring supervisor.

II. HOW TO BEGIN TO HIRE A SERVICE PROVIDER

Determine from the service provider his or her preference of hire, if hired. Follow either Process A for service providers requesting to be hired as temporary employees or Process B for service providers requesting to be hired as independent contractors.

a. Process A: Service Providers as Temporary LSS Employees

1. Service Providers requesting to be hired will complete either an LSS Temporary Employment Packet or Adjunct Employment Packet which includes the W4 form. A service provider will not be hired and therefore not permitted to work without fully completing either the Temporary Employee or Adjunct Packet. Also the Employment Action Request for Temporary Employee form (EARTE) must be completed (with all appropriate approvals) by the appropriate LSS hiring supervisor for all classified Temporary Employees except for Credit Course Adjuncts (Contractor refer to Human Resources Employment Action Request (EAR) forms on the intranet.) The Adjunct Employment Packet must be completed for classified temporary employees who will be instructor teaching either credit or non-credit course tied to a CRN. The Temporary Employment packet must be completed by 5:00 PM on the day of hire.



The process of completing the "Short Test" must be used each time the service provider is to be considered for hire. This action is necessary to ensure that the specific work to be completed complies with an Independent Contractor classification. For example: Service Provider ABC was hired as an IC and completed a work project and was paid in Dec. 2004. On Jan. 15, 2005 ABC was being considered for hire for another project. The nature of the work and a

- c. The hiring supervisor will also verify hours worked by approving the temporary employee's monthly time sheet and submitting such to Payroll prior to the 20th of each month for payroll processing. In such cases where the temporary employee is paid for completing specific products, the hiring supervisor will document completion of such in a memo which is then submitted to Payroll prior to the 20th of the month for payroll processing. The hiring supervisor must also inform the temporary employee at appropriate times that the employee is not a full-time employee and therefore is not treated as such relative to benefits, etc.
- d. For Independent Contractors, the hiring supervisor will be responsible for contracting, scheduling, assigning and monitoring all

## V. SUPPORTING FORMS, DOCUMENTS, &amp; RESOURCES

The following documents, forms or packets referenced in this document can be found on the campus forms website.

- a. Employee Packet.
- b. Adjunct Instructor Packet.
- c. Employment Action Request Temporary Employee.
- d. Short Test for Determining Service Provider (of Employee Type Classification).
- e. Purchase RQ Manual <http://admin-campusnet/training/BannerPurchaseRQManual.pdf>.

The IRSS8, "Determination of Worker Status" form can be

Service Provider Name \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

SHORTEST For Service Provider Determination  
(Of Employee Type Classification)

All of the following questions must be answered on this Short Test\*. Even if the answers to questions 1 & 2 are negative the intended provider may still qualify as an independent contractor providing Question 3 is answered "definitively yes". The provider may still need to complete as directed by HR a W9, submit to the IRS Form SS8 and subsequently produce the Letter of Determination or Information from the IRS. The completed short test must be submitted to HR with any appropriate IRS documentation as indicated below.

*Specific questions to ask of provider or self about the work to be performed.*

- a. Has this intended service provider performed work for the College as 17 0 Td (2m0 (v) 0 0 2) 6 7 (1k) 2.4 (F80 002w2

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2. Will you be