

Section: EMPLOYMENT
Subject: Employment Relationship vs. Independent Contractor
Number: HR 3100

I. Institutional Regulation

- A. An employee is a person who is paid by the College to provide a service or product and whose work methods and results are controlled by the College. An independent contractor is paid by the College to provide a service or product, but work methods and results are not controlled by the College.
- B. Control and direction of a person's work methods and results are generally evidenced through such factors as:
 - 1. Provision of instructions and/or training regarding how the work is to be performed;
 - 2. Performance of work on College premises;
 - 3. Set hours of work;
 - 4. Set sequence of tasks;
 - 5. Use of College resources, including but not limited to equipment or supplies;
 - 6. Payment of wages on a basis such as hourly, weekly, or monthly.

II. Procedure

- A. All teaching assignments for Credit courses shall be considered to be employer/employee relationships. Teaching assignments for Non-credit courses may be employer/employee relationships or may be independent contractor relationships in situations when DMACC serves as a facilitator and does not control the content or presentation of information. Teaching assignments shall include the conducting of any workshop, in-service, or class with a DMACC acronym and course number.
- B. If there is any question regarding whether a person should be considered an employee or an independent contractor, the person shall be considered an employee.
- C. Independent contractors shall be paid through the Business Office or Purchasing Department. Payments will be reported on a 1099 for tax purposes.
- D. See BS 5820 for further information on the approval and pay process for independent contractors.

APPROVED:



Executive Director, Human Resources

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