

## **COPIAGUE SCHOOL DISTRICT ACTION PLAN**

The classification of employees rests with both the Personnel and Business Departments. The Internal Revenue Service prints a guideline (Publication 15-A) that can assist the district in determining the factors that constitute the difference between independent contractors and employees. Each office must maintain and review this publication.

This publication should be reviewed at least annually for any changes by the Business and Personnel Offices. This can be accomplished through the Internal Revenue Service website. In addition a copy of the State Comptroller's Guideline "Distinguishing Between an Employee and an Independent Contractor" will be utilized in determining the status of individuals who will be considered for employment.

A certification form developed by the State Comptrollers Office will be completed by the Business Office for any attorney, physician, engineer, architect, accountant or auditor newly engaged by the district after April 1, 2008.

The following guidelines should be utilized in determining whether the individual is an employee or a contractor:

1. Degree Of Control Over The Individual
  - a. When and where to work
  - b. Tools and/or equipment to use
  - c. Type of work to perform
  - d. Specific orders or sequence to follow
  - e. Evaluation of the work performed
  - f. Form of payment for work done
  - g. If the individual makes his service available to the market
2. The extent to which the individual can make a profit or loss
3. Whether benefits should be paid to the individual
4. The permanency of the relationship
5. Is the work performed a key aspect of the district's mission

Utilizing the above criteria provided by the Internal Revenue Service and the State Comptroller's Office will help ensure that the district correctly classifies their employees.