

**COLLEGE OF SOUTHERN NEVADA
FINANCE & FACILITIES DIVISION
INDEPENDENT CONTRACTOR AGREEMENT (ICA) POLICY**

1. PURPOSE

To establish a legal contract between the college and individuals who provide a service to the college and to determine whether an individual is an independent contractor or an employee based on Internal Revenue Service criteria.


2. POLICY

- A. Any individual who provides a service to the College and the department hiring the individual must complete an Independent Contractor Agreement (ICA), a vendor application and the appropriate payment document and submit them to Financial Services for approval before the individual can be paid.
- B. An ICA is the legal contract between the College and the individual. This document is required even if the individual is using a federal tax identification number (TIN) instead of a social security number (SSN).
- C. Independent contractor agreements are not applicable when hiring a partnership or corporation or for the purchase of goods.
- D. ICA's are reviewed by Financial Services and Human Resources to determine the individual's status (contractor or employee).
- E. An individual cannot be an employee of any of the Nevada System of Higher Education (NSHE) institutions and an independent contractor in the same calendar year, as that would produce two different year-end tax reporting documents in the same calendar year (W-2 as an employee; 1099 as an independent contractor).
- F. Individuals in a continuous, year after year relationship with CSN will require additional scrutiny to make sure an employee/employer relationship does not exist.
- G. The ICA, once approved, is valid for the time period, services and payments specified in the agreement. ICA's cannot extend beyond June 30th of the current fiscal year.
- H. Amending an ICA requires completion of an ICA Amendment Form and a new payment document.

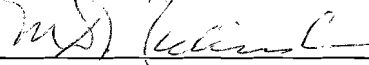
3. APPROVAL



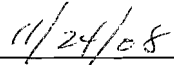
Patricia Charlton, Sr. Vice President, Finance & Facilities



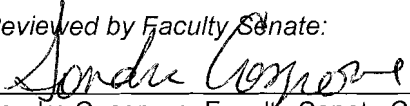
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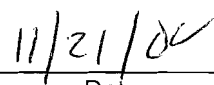
Michael D. Richards, President



Date

Reviewed by Faculty Senate:


Sondra Cosgrove, Faculty Senate Chair



Date