



RIT Procurement Services  
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## PROCESS CHANGE: Engaging an Independent Contractor

In order to comply with IRS tax law, RIT must ensure that independent contractors (individuals providing services to RIT) are classified correctly in the university's accounts payable system. Information about how to determine the correct classification is available on the Controller's Office's webpage: [Independent Contractor or Employee?](#)

To make the process of qualifying independent contractors more straightforward, Accounts Payable has developed a new pre-approval process. Before engaging the services of an independent contractor, please follow the procedures on the bottom of [this page](#) under the "Independent Contractor" heading. The procedures will guide you through the process and link you to all required forms.

If you have questions or concerns prior to engaging the services of an independent contractor or about the new pre-approval process, contact Christa Abugasea, Director of Payroll and Accounts Payable Services, at [ceapay@rit.edu](mailto:ceapay@rit.edu) (475-2418) or Andrea Barber, Manager Supplier Contracts, Compliance, & Operations at [asbpur@rit.edu](mailto:asbpur@rit.edu) (475-7805).

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RIT must determine whether an individual providing services is an employee or an independent contractor prior to engaging the individual. A critical factor in making this determination is the degree of control and independence that will be exercised when providing the service.

Factors that provide evidence of the degree of control and independence fall into three categories:

1. **Behavioral:** Does RIT have the right to control what the worker does and how he/she does the job?
2. **Financial:** Are the business aspects of the worker's job controlled by RIT? (i.e., how the worker is paid, whether expenses are reimbursed, who provides tools/supplies, etc.)
3. **Type of Relationship:** Is there a written contract? Are employee benefits provided (e.g., pension plan, insurance, vacation pay, etc.)? Will the relationship continue? Is the work performed a key aspect of the business (e.g. classroom instruction, curriculum development)?

