



## VENTURA COUNTY COMMUNITY COLLEGE DISTRICT BUSINESS SERVICES DIVISION

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### **PROCEDURE TO DETERMINE WHEN IS A PERSONAL SERVICES CONTRACT IS REQUIRED**

Independent Contractors are individuals who are contracted by the District to perform specific services for a limited period of time. Services in excess of \$500 are to be processed on a requisition with submission of a Request for Personal Services Contract. The Request for Personal Services Contract must be completed by the contract administrator, approved by the College President, Vice President of Business Services and the District Administration Center before a Personal Services Contract and purchase order will be issued. A purchase order must be issued before commencement of services. A Personal Services Contract is not required for vendors who are incorporated, have a Federal Tax ID number, or do business under an established business name. Art models, athletic officials, honorarium presenter/speakers and child care providers, do not require a Personal Services Contract, as they are pre-determined to be Independent Contractors. The Payment of Personal Services Matrix lists the documents required for payment to individuals and businesses. Independent Contractor services of \$500 or less may be processed as a direct payment (issuance of a check after services completed) with a purchase order not required. Processing a requisition/purchase order is always optional instead of a direct payment transaction.

July 2012



Ventura County Community College District  
**PERSONAL SERVICES PRE-HIRE WORKSHEET**

Name of Independent Contractor \_\_\_\_\_ Tax ID No. \_\_\_\_\_

**Instructions:**

- **To be completed by the prospective contractor**
- This worksheet must be submitted with a Request for Personal Services, District-wide Form No. 14037
- Before a worker is hired as an independent contractor, the following checklist must be completed to help determine the status of a relationship. It is important to remember that many of these factors could be used to indicate either an employee or an independent contractor status depending on the situation. The questions below should indicate the degree of control and the degree of independence in the business relationship.

<b>IRS Common-Law Factor Questions</b>	<b>Yes</b>	<b>No</b>
1. Are you a current or former employee of the District? If yes, list position		
2. Are you related to any District employee or officer? If yes, list name and position		
3. Does the District provide instructions to you about when, where, and how you perform the work?		
4. Does the District provide you training?		
5. Does the District hire, supervisor and pay any of your assistants?		
6. Is there a continuing relationship between you and the District?		
7. Does the District set your work hours and schedule?		
8. Is this a full-time work assignment with the District?		
9. Is the work performed on the District's premises?		
10. Are you required to perform the services in an order or sequence set by the District?		
11. Are you required to submit oral or written reports to the District?		
12. Are you paid by the hour, week, or month (specify)?		
13. Does the District pay your business or traveling expenses?		
14. Does the District furnish significant tools, materials and equipment?		
15. Do you have a significant investment in facilities or tools used to perform the services?		
16. Do you realize a profit or loss as a result your services?		
17. Do you provide services for more than one firm at a time?		
18. Do you make your services available to the general public?		
19. Does the District have the right to discharge you at will?		
20. Can you terminate the relationship with the District any time without incurring liability to the District?		

\_\_\_\_\_  
 Contractor

\_\_\_\_\_  
 Date

If after addressing the above 20 Common Law Factors, as established by the Internal Revenue Service, you have determined the person you intend to engage can legally be an independent contractor, please complete the VCCCD Request for Personal Services Contract and attach both forms to a VCCCD requisition for processing. If you believe the person you wish to engage should be an employee of the District, regular Human Resources/Payroll procedures must be followed.

\_\_\_\_\_  
 Contract Administrator

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Vice President, College Services

\_\_\_\_\_  
 Date