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WORKER CLASSIFICATION: EMPLOYEE VS. INDEPENDENT CONTRACTOR

POLICY

Worker Classification: Employee vs. Independent Contractor

ISSUED

ON 07/

1/2013

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Download PDF(<https://www.rochester.edu/policies/policy/employee-contractor/?pdf=1>) Email(<mailto:?subject=Worker Classification: Emp>)

REVISED

ON 12/

2024

This policy applies to: All departments, centers, and schools, and any situation involving an individual who will perform work or services for the University as a non-employee.

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I. Policy

This policy establishes the policy and process for assessing whether an individual performing work or services for the University is properly classified as a University employee or as an independent contractor. Appropriate categorization of an individual as an employee or independent contractor is essential for taxation and other purposes to prevent the University from incurring significant tax penalties and other liabilities. In all cases, assessment of an individual's proper worker classification status must be made, pursuant to the process set forth below, prior to the individual beginning any work for the University.

ABOUT THIS POLICY

Policy Number

122

Policy Group

Human Resources

Issuing Authority

Human Resources

Responsible Officer

Kathy Miner

Contact Information

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kathy.miner@rochester.edu)

ADDITIONAL RESOURCES

myURHR Training

Materials

(<https://www.rochester.edu/human-resources/professional-success/myurhr/training/%20>)

RELATED POLICIES

Additional Work and

Additional Compensation

(<https://www.rochester.edu/policies/policy/additional-work/>)

Recruitment and Selection

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