

Policies & Procedures (<https://www.rochester.edu/policies>)

Explore by Topic(<https://www.rochester.edu/policies/policy-archive/>)

About / Contact(<https://www.rochester.edu/policies/about/>)

HOME ([HTTPS://WWW.ROCHESTER.EDU/POLICIES/](https://www.rochester.edu/policies/))

POLICIES ([HTTPS://WWW.ROCHESTER.EDU/POLICIES/ALL/](https://www.rochester.edu/policies/all/))

HUMAN RESOURCES ([HTTPS://WWW.ROCHESTER.EDU/POLICIES/ALL/?FILTER%5BPOLICY-AREA%5D=166](https://www.rochester.edu/policies/all/?filter%5BPOLICY-AREA%5D=166))

WORKER CLASSIFICATION: EMPLOYEE VS. INDEPENDENT CONTRACTOR

POLICY

Worker Classification: Employee vs. Independent Contractor

ISSUED

ON 07/

1/2013

•
Print
LAST

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

Table of Contents

I. POLICY

II. GUIDELINES

III. PROCEDURES

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 Applies To

Faculty, Independent
Contractors, Staff

Policy Number

122

Policy Group

Human Resources

Issuing Authority

Human Resources

Responsible Officer

Kathy Miner

Contact Information

kathy.miner@rochester.edu
(mailto:
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/>)

<https://www.rochester.edu>



See maps and directions
Rochester, NY 14627



[Accessibility \(https://www.rochester.edu/accessibility.html\)](https://www.rochester.edu/accessibility.html)

[Nondiscrimination \(https://www.rochester.edu/oeenondiscrimination/\)](https://www.rochester.edu/oeenondiscrimination/)

[Feedback \(https://www.rochester.edu/communications/work/digital-strategy/feedback/\)](https://www.rochester.edu/communications/work/digital-strategy/feedback/)

[Privacy \(https://www.rochester.edu/privacy/\)](https://www.rochester.edu/privacy/)

[Copyright \(https://www.rochester.edu/copyright.html\)](https://www.rochester.edu/copyright.html)

[Emergency Information \(https://www.rochester.edu/emergency/\)](https://www.rochester.edu/emergency/)

© University of Rochester 1996-2025

`<iframe src="https://www.googletagmanager.com/ns.html?id=GTM-TT7PP8Z" height="0" width="0" style="display: none; visibility: hidden" ></iframe >`