

HUMAN RESOURCES ADMINISTRATIVE MANUAL  
 CLASSIFICATION, COMPENSATION, AND PAYROLL:  
 DETERMINATION OF STATUS – EMPLOYEE VS. INDEPENDENT CONTRACTOR



UNIVERSITY SYSTEM  
 OF GEORGIA

E



CITATION REFERENCE

OFFICIAL TITLE	POLICY ON DETERMINATION OF STATUS – EMPLOYEE VS. INDEPENDENT CONTRACTOR
VOLUME	HUMAN RESOURCES
RESPONSIBLE OFFICE	USG HUMAN RESOURCES OFFICE
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USG  
 HUMAN RESOURCES  
 OFFICE

THREE (3) HOURS  
 PER WEEK  
 OF SERVICE  
 PER WEEK

ALTERNATIVE  
 SCHEDULE

ALTERNATIVE  
 SCHEDULE

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6

Employee:

Employee: An individual who is hired to perform a specific job or service for a fixed period of time. The employee is subject to the employer's control and direction, and the employer is responsible for providing the employee with the necessary tools, materials, and equipment to perform the job. The employee is also entitled to benefits such as health insurance, dental insurance, and a 401(k) plan.

Employer: The individual or organization that hires the employee and is responsible for providing the employee with the necessary tools, materials, and equipment to perform the job. The employer is also responsible for providing the employee with benefits such as health insurance, dental insurance, and a 401(k) plan.

Independent Contractor: An individual who is hired to perform a specific job or service for a fixed period of time. The independent contractor is not subject to the employer's control and direction, and the employer is not responsible for providing the independent contractor with the necessary tools, materials, and equipment to perform the job. The independent contractor is also not entitled to benefits such as health insurance, dental insurance, and a 401(k) plan.

6B

Employee:

Employee: An individual who is hired to perform a specific job or service for a fixed period of time. The employee is subject to the employer's control and direction, and the employer is responsible for providing the employee with the necessary tools, materials, and equipment to perform the job. The employee is also entitled to benefits such as health insurance, dental insurance, and a 401(k) plan.

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USG OMB 5.5.

The IRS "Common Law" Test: As

IRS b  
20 - 6  
IRS b  
IRS b  
IRS b  
IRS b

Classification Checklist and Criteria: Im

IRS b  
20 b  
b

Department Responsibility:

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- MR
- PS
- RA
- SH
- TA

Examples of Individuals Generally Classified as Independent Contractors: The following

- Individuals
- Contractors
- Subcontractors
- Temporary employees
- Seasonal employees
- Part-time employees
- Volunteers
- Retirees
- Former employees
- Former contractors
- Former subcontractors
- Former temporary employees
- Former seasonal employees
- Former part-time employees
- Former volunteers
- Former retirees
- Former former employees
- Former former contractors
- Former former subcontractors
- Former former temporary employees
- Former former seasonal employees
- Former former part-time employees
- Former former volunteers
- Former former retirees
- Former former former employees
- Former former former contractors
- Former former former subcontractors
- Former former former temporary employees
- Former former former seasonal employees
- Former former former part-time employees
- Former former former volunteers
- Former former former retirees

Independent contractor examples include the following:

- As
- Ca
- Generalist
- Is
- Lv
- Ma
- PS
- Va

Table

Party	Responsibility	Phone/Email/URL

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Employee  
Determination  
No