

Title: EVALUATING USE OF INDEPENDENT  
CONTRACTORS

Code: CC0508

Policy Reference: B0801, Procurement of Equipment, Supplies, and Services

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When a supervisor (initiator) has a task to complete for which they do not have a current employee, they first need to evaluate whether it would be appropriate to have this task completed by an employee or an independent contractor. **After reviewing existing labor agreements and board policy and procedure to make sure they are in compliance**, the supervisor (initiator) should follow the procedure below to insure the vendor/contractor they wish to utilize meets Internal Revenue Service's requirements for Independent Contractor status.

1. The initiator (see Independent Contractor Process Map [attached]) should first review existing labor agreements and procurement policies and guidelines to make sure they are in compliance with these documents. Note that if the initiator is considering using a current MATC employee, this person will virtually always need to be treated as an employee for any work they provide to the college.
2. If in compliance according to #1 above, the initiator must complete a Milwaukee Area Technical College Independent Contractor Review Checklist (attached – additional copies available in the Human Resource office). This form should be completed objectively for the task at hand and without a particular individual or result in mind.
3. After reviewing the total score on the back page of the form, the initiator follows one of three possible paths.
  - a. If the Checklist result indicates Independent Contractor status, send an independent Contractor packet forward to Procurement and generate an EPR on the financial system. The packet should include the checklist, a signed (but not yet approved) contract (Procurement can provide contract formats), a W9 form from the vendor/contractor, and any other information added that confirms the vendor/contractor's independent contractor status. This would include things like business cards, letterhead, advertisements, etc.

Approving Authority:

Lester C. Ingram  
Vice President, Administrative Services

Date: 5/19/00

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**In accordance with Administrative Regulation and Procedure BB0800 titled NONCONSTRUCTION PROCUREMENTS, the initiator must be aware a contract does not exist between MATC and a vendor/contractor unless approved by Procurement.**

- b. If the Checklist result indicates further review is required to assess Independent Contractor status, MATC General Counsel should be consulted for advice. **If the proposed vendor/contractor is a current MATC employee, General Counsel does not need to be consulted; the proposed vendor/contractor should be treated as an employee.** If MATC General Counsel does not approve, the initiator should take the Checklist to Human Resources and enter the proposed vendor/contractor into the employment process or complete a new Checklist for a different possible vendor/contractor and begin the process over.
  - c. If the Checklist result indicates an employment relationship is being pointed to, the initiator should take the Checklist to Human Resources and enter the proposed individual into the employment process or complete a new Checklist for a different possible vendor/contractor and begin the process over.
4. If the initiator has an authentically identified Independent Contractor and has followed 3.1. above, the vendor/contractor should invoice the Business Office in accordance with the signed agreement. This will be processed similar to any EPR on the financial system, with a check generated to the vendor/contractor per the normal accounts payable cycle.