



2.10.3 Independent Contractors

The University of San Diego strictly adheres to Internal Revenue Service guidelines and other relevant legal tests to determine whether a service provider qualifies to be treated as an independent contractor or as an employee of the university. If a service provider does not satisfy the applicable criteria to be treated as an independent contractor, the service provider will be considered an employee of the university and will be paid through payroll with all appropriate withholdings and deductions.

A department intending to engage a service provider as an independent contractor must obtain the appropriate approvals before making any purchases or commitments to purchase from that service provider.

In most instances, an employee of the university may not also perform services as an independent contractor of the university. An employee may perform services as an independent contractor of the university only where the appropriate requirements under the Internal Revenue Code and other applicable law are met.

For more information regarding the factors that are considered in determining independent contractor status, for assistance in evaluating whether a service provider should be considered an independent contractor or an employee of the university, or for information about the required approvals necessary to engage an independent contractor, please contact the Finance Office.

(Last updated April 4, 2016)