

Business and Non-instructional Operations Administrative Regulation 3600(a)

CONSULTANTS

Prior to executing a contract with an individual for services and issuing any payment, the nature of the employment relationship between the individual and the Office of Education must be determined by the Superintendent or designee.

Internal Revenue Service has already determined that the following workers are employees:

- administrators
- teachers/instructors
- substitutes
- school bus drivers
- clerical staff
- athletic coaches
- tutors
- cafeteria workers
- counselors
- examination monitors
- proctors
- librarians
- nurses
- psychologists
- intern psychologists
- individuals “filling in” on an interim basis
- specialty teachers (art, poetry, music, etc.)

If an individual in question is not in one of the above categories, Exhibit 3600, “Independent Contractor or Employee?: Office of Education Guidelines” will be used to determine the employment relationship between the individual and the Office of Education. If the individual is determined to be a consultant, the completed guidelines will be kept on file with the consultant contract for future IRS inquiries.

Reference: IRS Publication SWR 40, *Public Schools and Employment Taxes*