



CT TEACHERS' RETIREMENT BOARD
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EMPLOYEE OR INDEPENDENT CONTRACTOR?

To determine whether an individual is an employee or an independent contractor the relationship of the worker and the employer must be examined. Below is a general overview of the differences between an employee and an independent contractor. For additional information on this topic you may obtain IRS Publication 15a from the Internal Revenue Service @ www.irs.gov.

	EMPLOYEE	INDEPENDENT CONTRACTOR
Position/Job Duties with Local School District	Could be filled/performed by someone normally on the payroll	Could NOT be filled/performed by someone normally on the payroll
Certification Required (or) Member of the Professional Staff State for State College/University	Yes	No
Instruction & Behavioral Control	Local School District controls how the work results are achieved	Local School District has given up the right to control the details
Training	May be trained to perform services in a particular manner	Generally uses own methods
Method of Payment	Regular Wage	Flat Fee
Withholding from Wages (Income Taxes, SS/Medicare Taxes, Unemployment Taxes)	Yes	No
Extent to Which Worker's Services are Available to Others	Generally not free to seek out business opportunities	Often advertises, maintains a visible business location and is available to work in the relevant market

EXAMPLES

- Marion, a retired principal, has been retained by a Connecticut Local School District to serve as an interim principal. She will be employed for an undetermined period of time and will be paid at a rate of \$400 daily. Marion is an employee of the Local School District since certification is a requirement for the position.
- Edward, a retired teacher, has been retained by a Connecticut Local School District to prepare a projected school enrollment study. He will be paid a flat fee upon completion. Edward is an independent contractor for the Local School District since these services do not require certification.
- Ellen, a retired teacher, has been retained by a Connecticut Local School District to develop a new computer education curriculum program. She will work with the school staff as part of this project and submit her recommendations to the board. Ellen is an independent contractor for the Local School District since these services do not require certification; she is able to use her own methods and is not directly controlled as to her hours of work or work location to provide these services.