



PimaCountyCommunityCollegeDistrict

INDEPENDENT CONTRACTOR CERTIFICATION

People who are in a trade, business, or profession in which they offer their services to the public or to other businesses are generally independent contractors. The general rule is that an individual is an independent contractor if the payer has the right to control or direct only the result of the work and not what will be done and how it will be done.

If you are an independent contractor, you are self-employed. The earnings of a person working as an independent contractor are subject to IRS Self-Employment Tax.

You are not an independent contractor if you perform services that can be controlled by a Pima Community College employee (what will be done and how it will be done). This applies even if you are given freedom of action. What matters is that the employer has the legal right to control the details of how the services are performed. As an employee, you may be subject to FICA (Social Security tax and Medicare) and income tax withholding.

Please check all that apply:

- I am currently an employee of Pima Community College (does not preclude you from doing business with Pima Community College in a different business capacity subject to the College's Conflict of Interest Policy BP-1402)
- I am a current member of the Arizona State Retirement System
- I am a retiree of the Arizona State Retirement System
- Cooperating Teacher Service Agreement attached
- IRS Form W-9 attached

By signing this form, you are declaring yourself to be an independent contractor and that you acknowledge your tax obligations to the Internal Revenue Service and other taxing authorities. A current IRS Form W-9 must be on file with the Pima Community College Accounts Payable department in order for you to receive payment for your invoice. If unsure of your federal tax classification, please seek guidance from the Internal Revenue Service or a tax professional.

Conflict of Interest Statement - I hereby certify that the above information is true and correct and that neither I nor any relative or other person permanently residing in my place of residence have any substantive interest in any contract, sale, purchase or service to Pima Community College that may result from my recommendations as an independent contractor.

Contractor's full name including middle initial: _____

Mailing address: _____

Phone number: _____ Email: _____

Contractor's signature: _____ Date: _____