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Independent Contractor (IC) Justification Worksheet\*

Name of Contractor: City of Sparks Parks and Recreation

Is the Contractor/Owner a retiree of WCSD or other state agency? Yes  No

Is the Contractor/Owner a current/former employee of WCSD? Yes  No

Please explain what will not get done if IC is not contracted by WCSD:

Staffing for the TEAM UP program will not be within ratio and added supervision for activities.

Please explain why is it necessary to secure the services of this IC:

Supervision for enrichment activities and proper ratios needed - also part of the grant

Budget Source: General \_\_\_\_\_ Grant  \_\_\_\_\_ Capital/Bonds \_\_\_\_\_

Dollar amount of IC services: 8,670.00

Period Contract Covers: 9/10/12 - 2/8/13

Department requesting IC: TEAM UP Risley

Senior Cabinet Approval: 

Date Approved: 8/28/12

\*Excludes Related Services Consultants (i.e. bilingual school psychologists, speech pathologists, occupational therapists, physical therapists and school nurses) through Student Support Services.

Please attach to original IC agreement

Copy

WASHOE COUNTY SCHOOL DISTRICT  
PO BOX 30425  
RENO, NV 89520-3425

Independent Contractor Agreement

Screening to Determine Potential Status as an Independent Contractor

It is the responsibility of the appointing authority to evaluate the nature of services and terms negotiated in order to recommend "independent contractor" status.

	YES	NO
1. Is the individual currently an employee of the District in any capacity? If yes, Certified <input type="checkbox"/> Classified <input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Does the District have the right to <b>control</b> when, where, and how much the individual is to work or provide training to the individual?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Does the District furnish the worker's space, equipment, tools, or supplies on a recurring basis?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Are any of the workers who assist this individual in the performance of his/her duties employees of the District?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Does the arrangement with this individual constitute continuing or recurring work, even if the services are seasonal, part-time, or of short duration?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Will the District incur an employment liability if the individual is terminated for failure to perform?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Is the individual restricted from offering his/her service to the general public while engaged in this relationship with the District?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Note: "Yes" answers are indicative of employee status per IRS Revenue Ruling 87-41, 1987-1 CB296.**

While there is no set number of "yes" answers which can cause a person to be classified as an employee rather than an independent contractor, some IRS auditors will try to classify an individual to employee status with only one yes. Therefore, if **any** of the answers to the questions above are "Yes", then **this form is not acceptable**. An EMPLOYEE must provide the services by processing through normal personnel/payroll procedures.

If the answers are all "No", then have the CONTRACTOR complete the other side of this form. Once this form is completed, forward the original to the Business and Financial Services Office along with a Federal Form W-9.

**WHAT IS THE PENALTY OF MISCLASSIFICATION?**

IF THE IRS RECLASSIFIES A SIGNIFICANT NUMBER OF INDEPENDENT CONTRACTORS TO EMPLOYEE STATUS, THE RESULT IS A SIGNIFICANT FINANCIAL IMPACT ON THE SCHOOL DISTRICT AND THE LOCATION(S) THAT ARE MAKING THESE PAYMENTS. AS SHOWN BELOW, THE COST TO THE SCHOOL DISTRICT FOR WORKER MISCLASSIFICATION CAN BE UP TO 56.8%.

FEDERAL INCOME TAX AT THE RATE OF 20%; AND  
FEDERAL SOCIAL SECURITY AND MEDICARE TAX ASSESSMENT OF 15.3%; AND  
RETIREMENT CONTRIBUTION RATE OF 11.25% OR 21.5%.

  
\_\_\_\_\_  
Department Head Signature

8/27/12  
\_\_\_\_\_  
Date

Please make the necessary copies for the CONTRACTOR and your files.

Copy

WASHOE COUNTY SCHOOL DISTRICT  
PO BOX 30425  
RENO, NV 89520-3425

VENDOR ID: 829728

PR #: 535322

### Independent Contractor Agreement

Washoe County School District, hereafter referred to as DISTRICT, and City of Sparks Parks & Recreation, hereafter referred to as CONTRACTOR, agree to the following terms and conditions:

#### 1. SERVICES to be performed by CONTRACTOR

Provide three staff to assist with the 21st Century TEAM UP after school program at Risley

#### 2. SCHEDULE OF SERVICES AND PAYMENT: CONTRACTOR will comply with the following schedule in the performance of service or delivery of product:

- A. The total amount due CONTRACTOR from DISTRICT for the above stated services: \$ 8,670.00.
- B. Date services are to begin: 9/10/12 and date services are to end: 2/8/13
- C. DISTRICT shall pay CONTRACTOR within 30 days of receipt of an invoice from CONTRACTOR. Final payment is due upon satisfactory completion of the contract as certified by the recognized agent of DISTRICT and within 30 days of receipt of an invoice from CONTRACTOR.
- D. This agreement may be terminated immediately by DISTRICT giving written notice to CONTRACTOR.
- E. Contractor may invoice monthly and shall invoice quarterly.

#### 3. CONTRACTOR CERTIFICATIONS: The undersigned CONTRACTOR certifies:

- A. CONTRACTOR is not an employee of DISTRICT and DISTRICT is not my employer. CONTRACTOR thereby waives any and all claims to benefits otherwise provided to employees, included but not limited to medical, dental, or other personal insurance; retirement benefits; unemployment benefits; and workers' compensation insurance coverage, if not required by law.
- B. The services provided by CONTRACTOR are not supervised or controlled by DISTRICT, and the only demand on CONTRACTOR'S time is faithful performance and delivery of described services by the specified deadline.
- C. CONTRACTOR is not in the same trade, business, profession, or occupation as DISTRICT.
- D. CONTRACTOR does hold itself out as being engaged in a business separate from that of DISTRICT. CONTRACTOR does hold a business or occupational license in CONTRACTOR'S own name to provide similar services for other customers. CONTRACTOR'S business or occupational license number is \_\_\_\_\_.
- E. CONTRACTOR does own, rent, or lease property used in the furtherance of CONTRACTOR'S business.
- F. CONTRACTOR'S federal tax I.D. number (TIN or SS#) is 88-6000202. **Attach a FEDERAL FORM W-9**
- G. CONTRACTOR acknowledges that DISTRICT is not engaged in any construction project related to or in conjunction with the services CONTRACTOR agrees to provide.
- H. If CONTRACTOR will be performing services with the help of others, CONTRACTOR agrees to maintain coverage for industrial insurance pursuant to NRS Chapter 616 for involved parties in full force and will **FILE WITH THIS FORM A CERTIFICATE OF WORKER'S COMPENSATION**
- I. CONTRACTOR shall not discriminate against any person referred for CONTRACTOR services because of race, religion, color, sex, sexual orientation, age, national origin, ethnicity, or socioeconomic status.
- J. CONTRACTOR shall hold harmless, indemnify and defend DISTRICT and their officers from and against all claims, liabilities, failure to act, omission, or negligence of CONTRACTOR.
- K. CONTRACTOR shall obtain and maintain throughout the term of this independent contract Accident and Liability Insurance. The coverage shall include general liability insurance and automobile liability insurance with limits of \$300,000 per coverage. Contractor shall name DISTRICT as an additional insured on its insurance and provide proof of insurance at the time of execution of this Agreement.

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4. **DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS:**

A. As required by the federal government, as defined at 34 CFR part 85, Sections 85.105 and 85.110:

The Contractor or Subgrantee certifies that it and its principals:

- 1) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- 2) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- 3) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
- 4) Have not within a three-year period preceding this application had one or more public transactions (Federal, State or Local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

**CONTRACTOR:**

Name: Sparks Parks & Recreation

Address: 98 Richards Way

Sparks, NV 89431

Phone Number: 775 353-2376

Shauna Nelson 8-23-12  
Contractor's Signature Date

**WASHOE COUNTY SCHOOL DISTRICT:**

[Signature] 8/27/12  
Department Head Signature Date

[Signature] 8/28/12  
Human Resource Approval or Sr. Director, Grant Department (if required) Date

[Signature] 8/31/12  
Business & Financial Services Approval Date

**CHARGE TO ACCOUNT:** 66-490-1000-63200-166-7700

✓ IA worksheet  
✓ Insurance YOK KC  
✓ W-9 8/29/12