



Administrative Form AP-F006A INDEPENDENT CONTRACT AGREEMENT JUSTIFICATION

Following is the process used for submission and approval of an Independent Contractor Agreement ("ICA") in the Washoe County School District ("District" or "WCSD").

1. The ICA is now in two packets, and both sets must be approved through the WCSD Office of Business and Financial Services **prior** to the start of service. The Superintendent, Chief Financial Officer, and Director of Procurement and Contracts are the only representatives of the District authorized to sign the ICA. If you do not have a signed copy of the ICA and an approved purchase order, there is no authorization for services to be performed.
2. Instructions:
 - a. The ICA Justification Packet and ICA Packet are to be completed and signed electronically. Electronic, certified signatures through Adobe are acceptable. Other approvals are done via Business Plus workflow.
 - b. District site representative completes the ICA Justification packet (AP-F006A). This packet is to be **used for internal use only and is not to be given to or filled out by the vendor** that is providing services.
 - c. District site representative completes the ICA packet (AP-F006B) and sends this to the vendor to obtain their signature. If provider does not have access to Adobe, print the form, obtain the provider's signature and copies of associated required documents (i.e. W-9, certificate of insurance, completed fingerprint form). Scan all documents and save as .pdf.
 - i. Attachment A only needs to be filled out if the services being provided are delivered virtually to students and **MUST** be signed by the vendor. In addition, section 2 on AP-F006B must include language that states that Attachment A is being incorporated into the agreement.
 - d. Enter a purchase requisition into Business Plus for **all** ICAs regardless of total dollar amount.
 - e. Enter "IC" in any 1 of the 10 requisition code boxes on the purchase requisition.
 - f. If ICA is being paid for with student activity funds forward SAF check with Deposit Transmittal Form to Business Office for deposit.
 - g. Attach ICA and required documents to purchase requisition. Request will route through Business Plus for approval. Your request is fully approved when a PO number has been assigned.
3. Approved ICA will be sent electronically to the originator or denied ICA will be returned to initiating department. **Do not allow a contractor to provide services until you have received the fully approved and signed ICA and the signed PO.**
4. Vendor invoice being sent to AP (ap@washoeschools.net) and receiving on the purchase order is required for payment to be processed.
5. Both the proposed contractor and any staff requesting the independent contract shall complete the Public Disclosure Form as part of the ICA.

Staff's attention to the correct processing of an ICA will ensure prompt payment after services are rendered. Questions about these procedures should be directed to the Office of Business and Financial Services at or 775-348-0274.

Independent Contractor (IC) Justification Worksheet

Name of Contractor: _____

1. Is the Contractor/Owner a current/former employee of WCSD? Yes ___ No ___
2. Is the Contractor/Owner a retiree of WCSD or other state agency? Yes ___ No ___
3. If yes to 1 or 2, will the contractor be working in the same or similar capacity and within 6 months or the same calendar year as they were employed? Yes ___ No ___

If the answer to 3 is yes, the Contractor/Owner is ineligible to be an independent contractor with Washoe County School District.

4. Will the Independent Contractor be working on District Property? Yes ___ No ___
5. Will the Independent Contractor be working directly with students? Yes ___ No ___

If yes to 4 or 5, name and title of person monitoring Contractor:

*Explain why it is necessary to secure the services of this Independent Contractor and what will not get done if Independent Contractor is not contracted by WCSD:

Describe the scope of work including date(s) services will be provided, details of the work to be completed and specific deliverables:

Provide a detailed breakdown of contract costs (i.e. consulting fees, travel expenses, material expenses, etc.) and the expected payment schedule (one-time, weekly, monthly, etc.):

Budget Source: General _____ Grant _____ Capital/Bonds _____ SAF _____

Total dollar amount of IC services: _____ Daily pay rate _____

Department requesting IC: _____

Department Head/Principal Name: _____ Date _____

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

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"/> or Classified (ESP) <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Does the District have the right to control when, where, and how much the individual is to work or provide training to the individual?	<input type="checkbox"/>	<input type="checkbox"/>
3. Does the District furnish the worker's space, equipment, tools, or supplies on a recurring basis?	<input type="checkbox"/>	<input 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 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 type="checkbox"/>
6. Will the District incur an employment liability if the individual is terminated for failure to perform?	<input type="checkbox"/>	<input 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 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** answer to the questions above is "**YES**", then **this form is not acceptable**. An EMPLOYEE must provide the services by processing through normal personnel/payroll procedures.

What is the penalty of misclassification?

1. 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 63.3%.
 - a. Federal income tax at the rate of 20%; and
 - b. Federal Social Security and Medicare tax assessment of 15.3%; and
 - c. Retirement contribution rate of 14.0% or 28.0%.

Department Head/Principal Signature

Date

Fingerprint Screening/Verification

Name of Service Provider: _____

Vendor Name on Contract: _____

Fingerprinting is deemed mandatory for the following reason (please check all that apply):

Provider will be working directly with students and unsupervised by WCSD staff*

Provider will have access to student information (i.e. test scorers)*

Provider is grant funded and fingerprinting is required by the grant*

Provider does not meet any of the above criteria and fingerprinting is not required

Department Head/Principal Signature

Date

*Any service provider who meets the criteria for fingerprinting should take this signed form to the Washoe County School District School Police office at 425 E 9th Street, Reno, NV 89512. Reservations are recommended and can be made at <https://www.washoeschools.net/Page/11574>. The cost of fingerprinting is the responsibility of the contractor. Check with School Police for the amount. This fee is a cost to the provider and will not be paid for or reimbursed by WCSD.

Return completed fingerprint screening/verification form to:

_____ for submission with Independent Contractor Agreement.
(site name)

WCSD School Police confirmation
of completed fingerprinting

Date

Work may not begin without Business Office approved Independent Contractor Agreement.

**WASHOE COUNTY SCHOOL DISTRICT PUBLIC
DISCLOSURE FORM**

WCSD REQUESTOR (STAFF/EMPLOYEE) (A)

THIS IS A REQUIRED FORM TO BE COMPLETED, SIGNED, AND SUBMITTED WHEN REQUESTED BY WCSD.

WCSD REQUESTOR (STAFF/EMPLOYEE) FIRST/LAST NAME: _____

I understand that per NRS 281A.020 a public office is a public trust and shall be held for the sole benefit of the people, and a public officer or employee must commit themselves to avoid conflicts between the private interests of the public officer or employee and those of the general public who the public office or employee serves.

Furthermore, I understand that pursuant to Washoe County School District (WCSD) Board of Trustees Policy 4505 and per NRS 281A.400, WCSD employees (as public officers) shall not seek and/or accept any gift, work/service, favor, employment, engagement, emolument, and/or economic opportunity, including, but not limited to, unlawful compensation, salary, retainer, augmentation, expense allowance, commission, personal profit, pecuniary interest in the course of performing WCSD duties. In addition, WCSD employees (as public officers) shall not use their positions to secure and/or grant unwarranted privileges, preferences, exemptions, and/or advantages for the public officer or employee with any business entity.

I certify and acknowledge by signature below that I am a duly authorized agent of the submitting organization named above and that failure to disclose all facts relative to a conflict and/or potential conflict of interest (ethical standards) with regards to the specific solicitation to which the organization is submitting to WCSD may result in a rejection of said solicitation submission and/or termination of any resulting contract should the above-named organization be awarded.

- A. I certify that I and the principal(s) and/or key personnel of my organization have no pecuniary/financial interests between WCSD, Officers of WCSD, key employees of WCSD, current and former WCSD Board of Trustees members, and any other current and former WCSD personnel.
- B. To the third degree of consanguinity (refer to the chart below), I have listed all of my and the principal(s) and key personnel of my organization's personal relationships, partnerships, correlations, and relatives (by blood and/or marriage) between WCSD, Officers of WCSD, key employees of WCSD, current and former WCSD Board of Trustees members and any other current and former WCSD personnel.



