



Administrative Form AP-F006A
INDEPENDENT CONTRACT AGREEMENT JUSTIFICATION
(TO BE COMPLETED BY WASHOE COUNTY SCHOOL DISTRICT)

CHECKLIST

Form A

Did you complete all sections of Form A?

If any of the boxes at the top of page 2 for the determination of whether this is an Independent Contractor are checked, then the use of this Vendor is not acceptable due to IRS requirements.

Did the person responsible for the selection of this Vendor and their supervisor complete the Public Disclosure Form on pages 3-4?

Form B

Did the Vendor complete Form B?

Did the Vendor submit their federal W-9 Form?

Did the Vendor submit their Certificate of Insurance and name the District as an additional insured? The Certificate should include Auto Insurance unless the Vendor checks any of the exceptions in Section 14.

Did the Vendor sign and date Form B?

INSTRUCTIONS

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:
 - Form AP-F006A should be completed by the school, department or office of the Washoe County School District that is requesting the vendor contract. 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.
 - Form AP-F006B should be completed and signed by the Vendor.
2. 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.
3. It is preferred that these forms are to be completed and signed electronically.
4. After completion of both forms, both forms should be attached to the purchase requisition into BusinessPLUS regardless of the total dollar amount.
 - a. Enter "IC" (for Independent Contract Agreement) and "AT" (for Attachments) in any of the 10 requisition code boxes on the purchase requisition.
 - b. If ICA is being paid for with student activity funds, forward SAF check with Deposit Transmittal Form to Business and Financial Services for deposit.
5. The fully executed ICA and purchase order will be sent electronically to the originator or, if it is denied, the ICA will be returned to the originating department. **Do not allow a contractor to provide services until you have received the fully approved and signed ICA and the signed PO.**
6. An ICA form is **not** required if **all three** of the following criteria are met: 1) the contractor is performing services offsite (not at a school); 2) the contractor does not come into contact with students or student education records; **and** 3) the cost is less than \$20,000. A purchase requisition can simply be submitted.

Independent Contractor (IC) Justification Worksheet

Department requesting IC: _____

Department Director/Principal Name: _____ Date _____

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

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:

Total dollar amount of IC services: _____

Funding Source: General Grant Capital/Bonds SAF Other

Name of Contractor: _____

Screening to Determine Potential Status as an Independent Contractor

	YES	NO
1. Is the individual currently an employee of the District in any capacity and if so, are the duties of the individual's position with the District similar to the duties outlined in this service contract? If yes, Certified ☐ or Classified (ESP) ☐		
2. Behavioral Control - Does the District have the right to control when, where, and most importantly how to do the work or does the District provide training to the individual?		
3. Behavioral Control - Does the District control who the worker uses for assistance in his/her duties and what tools to use to perform the work and where to purchase those tools?		
4. Financial Control – Does the District direct or control the financial and business aspects of the worker's job, such as how they are paid and what expenses they may have to run their business?		
5. Relationship of the Parties - Is the District offering employment benefits such as a pension plan, insurance or vacation pay?		

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 that 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 **the use of this Vendor is not acceptable**. An EMPLOYEE must provide the services by processing through normal personnel/payroll procedures.

What is the penalty for 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%.

Additional Questions

	YES	NO
1. Will the Independent Contractor be working on District Property?		
2. Will the Independent Contractor be working directly with students?		
If yes to 1 or 2, the individual school site or department are responsible for monitoring the 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.

**WASHOE COUNTY SCHOOL DISTRICT PUBLIC DISCLOSURE FORM
WCSD REQUESTOR (EMPLOYEE)**

THIS IS A REQUIRED FORM TO BE COMPLETED, SIGNED, AND SUBMITTED BY THE WCSD REQUESTOR (EMPLOYEE)

WCSD REQUESTOR (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 whom the public officer 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.

By signing this form, I certify and acknowledge that I am a WCSD employee and/or a public officer of WCSD and that failure to disclose all facts relative to a conflict and/or potential conflict of interest (ethical standards) concerning the specific solicitation, project, and/or contract to which the VENDOR/CONTRACTOR named above is submitting to WCSD may result in a rejection of said solicitation, project and/or contract submission and/or termination of any resulting contract should the above-named VENDOR/CONTRACTOR be selected and/or awarded. Furthermore, I certify and acknowledge that failure to disclose the existence of a conflict and/or potential conflict of interest may result in disciplinary action, up to and including termination.

By signing this form, I also certify that I have completed the following and have provided true and accurate information to the best of my knowledge:

- A. I certify that I have **NO** private pecuniary or financial interest in either the VENDOR/CONTRACTOR or the INDEPENDENT CONTRACT AGREEMENT. ☐ **AGREE** ☐ **DISAGREE**

If you DISAGREE and cannot certify, then please explain:

- B. I certify that, to the best of my knowledge, **NO** current or former WCSD employees, officers, or trustees have a private pecuniary or financial interest in the VENDOR/CONTRACTOR or the awarding of the INDEPENDENT CONTRACT AGREEMENT.

☐ **AGREE** ☐ **DISAGREE**

If you DISAGREE and cannot certify, then please explain:

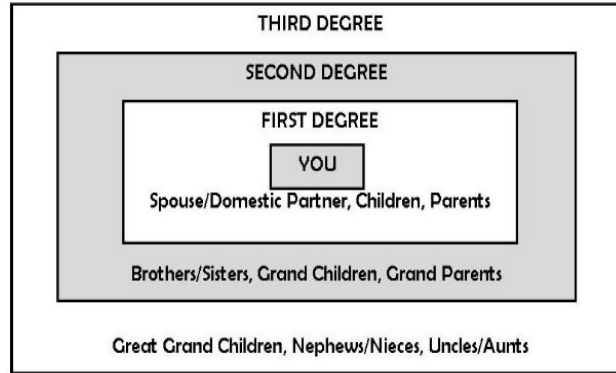
- C. I certify that my family members, to the third degree of consanguinity (refer to the chart below), **DO NOT** have a private pecuniary or financial interest in the VENDOR/CONTRACTOR or the awarding of the INDEPENDENT CONTRACT AGREEMENT.

☐ **AGREE** ☐ **DISAGREE**

If you DISAGREE and cannot certify, then please explain:

SIGNATURE: _____

DATE: _____



SUPERVISOR OF WCD REQUESTOR (EMPLOYEE) FIRST/LAST NAME: _____

I understand that pursuant to WCD Board of Trustees Policy 4505 and per NRS 281A.400, WCD 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 WCD duties. In addition, WCD employees (as public officers) shall not attempt to benefit a significant personal or pecuniary interest of the public officer or employee or any person to whom the public officer or employee has a commitment in a private capacity through the influence of a subordinate. By signing this form, I certify and acknowledge that I am the direct supervisor of the WCD employee and/or a public officer of WCD submitting this request and that I, and my family members to the third degree of consanguinity, have no significant personal or pecuniary interest in either the VENDOR/CONTRACTOR or the INDEPENDENT CONTRACT AGREEMENT submitted by my subordinate employee.

SIGNATURE OF SUPERVISOR: _____

DATE: _____