

University of Florida
Policy for Hiring Independent Contractors for Academic Services
July 2, 2013

The University often engages individuals or companies to provide independent contractor services for academic support. The use of independent contractors raises issues relative to IRS regulations and federal wage and hour laws that can be detrimental to the individual, the company, or the University. The following policy outlines acceptable practices for hiring independent contractors.

- I. Pursuant to IRS Publication 15-A, certain kinds of academic services may not be provided by independent contractors. The following guidelines address the use of individuals or companies to teach or support the teaching of University of Florida courses.
- If an individual receives instruction on how work is to be done, including when and where to do the work and what tools and equipment to use, the individual is likely a UF employee.
 - If an individual receives any training with regard to the procedures or methods used to perform the work, the individual is likely a UF employee.
 - If UF reimburses the individual for his or her expenses or if the individual does not generally stand to realize a profit or incur a loss as a result of the work, the individual is likely a UF employee.
- A. Based upon the foregoing guidelines, all for-credit courses, no matter the funding model or delivery modality, must be taught by UF employees. You may not use independent contractors or companies to teach or support UF for-credit courses.

EXAMPLES OF ACTIVITIES/FUNCTIONS CONSTITUTING UF EMPLOYMENT:

- A “facilitator” who works with on-line students to provide tutoring or course-related guidance.
 - A person who provides course lectures.
 - A person who provides grading services.
 - A person who leads discussion sections or assists an instructor in the provision of course materials, whether at a distance or on campus.
 - An on-site exam proctor.
- B. An individual or company hired to provide services to a not-for-credit course may be either a University employee or an independent contractor. Independent contractors may be hired to provide some kinds of academic services that are related to not-for-credit courses or that provide one-time academic services.

EXAMPLES OF ACTIVITIES/FUNCTIONS CONSTITUTING CONTRACTOR WORK:

- A business provider of on-line or in-person proctoring services.
- An honorarium for a speaker.

- A person or company who provides technical course development services (such as software) but does not offer course content or provide faculty to teach the course.
- A consultant or company that provides a product related to specific institutional or programmatic issues, such as business services or software.
- An individual who provides training as part of a state certification program, such as pest management or roadway construction.

II. Under federal wage and hour laws, UF employees must be on payroll and must be paid according to payroll periods that coincide with work performed.

A. Any person hired as a UF employee must be paid according to the usual payroll practices of the University.

EXAMPLES OF SERVICES THAT MUST BE PAID ACCORDING TO USUAL PAYROLL PRACTICES:

- A “facilitator” who works with on-line students to provide tutoring or course-related guidance.
- A person who provides course lectures.
- A person who provides grading services.
- A person who leads discussion sections or assists an instructor in the provision of course materials, whether at a distance or on campus.
- An on-site exam proctor.

B. Certain employees may be paid outside the usual payroll schedule. Typically, these are “lump sum payments” at the conclusion of services.

EXAMPLES OF SERVICES THAT MAY BE PAID OUTSIDE OF USUAL PAYROLL SCHEDULE:

- A 1.00 FTE UF faculty member who provides an additional service.
- A student (not employed by UF) who provides a specific service, such as a musical performance.
- A Graduate Assistant (who is thus a UF employee) who provides an additional service for a department or UF auxiliary which is not their primary appointment, such as a Graduate Assistant in Engineering who scores tests for an English Language Institute exam.
- A faculty member who teaches a summer study abroad course.

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