

**INDEPENDENT CONTRACTOR DECLARATION**  
**(to be completed by the independent contractor)**

The Internal Revenue Service segregates workers into two categories – employees and independent contractors. Employees have an on-going relationship with their employer and are paid through a payroll process. The employer withholds and pays to the IRS certain employment taxes. Independent contractors provide particular services to the general public and are paid by the job. They are responsible for all their own employment taxes. Payment to them is made through the accounts payable system initiated by a purchase order/agreement and no taxes are withheld.

IRS regulations require that independent contractor status be verified. Please read the following statements and sign this form if the statements are true and reflect the nature of your relationship with Pierpont Community & Technical College.

As an independent contractor,

1. I am responsible for all employment taxes associated with the income I earn.
2. I provide services to the general public and generally work for more than one employer during the year (If available, attach your business card or other proof).
3. I maintain my own place of business separate from Pierpont.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date