



LIFECHURCH.TV

INDEPENDENT CONTRACTOR POSITIONS

INDEPENDENT CONTRACTOR ROLES

1. Sound Technician, Sound Engineer, Sound Board, Sound for Broadcast Team
2. Lighting Technician
3. Media Shout operator, CG Operator, Pro-Presenter
4. Band Members
5. Security Officers

Any Independent Contractor which does not fall into one of the above categories will need to be assessed by Human Resources to determine classification.

All Independent Contractors will be required to sign a Contract and complete a W9, to be processed through Finance.

Please direct any questions regarding Independent Contractor classifications to Human Resources.

Note: the following positions are NOT considered contract, but are employee positions:

- Live Broadcast Switch Operator
- Camera Operator

Human Resources references the IRS questions below to determine if a position/individual should be an Employee or Independent Contractor. **If one or more of these statements are true, the worker is most likely an employee in the eyes of the IRS.**

1. **The company controls how assignments are completed**, gives detailed work instructions, and/or sets definite work procedures that impact not just the end results, but also the processes through which work is done. **T/F**
2. **The company provides periodic or ongoing training** for the worker. **T/F**
3. **The worker has little financial investment and no capital investment costs**, e.g., computer and office supplies are not purchased by the worker. **T/F**
4. The worker is **paid regularly and on an ongoing basis** — not by the job. **T/F**
5. The **worker's expenses** in relation to the work are reimbursed by the company. **T/F**
6. **Form W-2, Wage and Tax Statement**, is filed for the worker. **T/F**
7. The worker's services are **not offered to the general public**. **T/F**
8. The worker is covered by the **employer's benefit plan**. **T/F**
9. There is a **written agreement describing the worker as an employee**. **T/F**
10. The **worker's financial status** is not at risk. **T/F**
11. The **worker performs all work** personally. **T/F**
12. It is an **established practice in the industry** to consider this kind of worker an employee. **T/F**
13. If the **IRS audited the company before December 31, 1996**, it did not find taxes owed or assess penalties because of worker misclassification. **T/F**