



1-2 POLICY ON INDEPENDENT CONTRACTORS

Independent Contractors are not employees of the Park District but serve pursuant to an agreement with the full-time personnel or Board of Directors, shall be responsible to pay their own self-employment tax and federal and state withholding, and are not eligible for fringe benefits. The independent contractors provide various services to SYCAMORE PARK DISTRICT such as program instruction, officiating, maintenance and other such services rendered.

It is important to note that independent contractors are governed by IRS regulations and may be used on a limited basis with prior approval of the Executive Director. Their duties, responsibilities, and privileges are described in the agreements between the independent contractors and SYCAMORE PARK DISTRICT.

Independent contractors shall provide their own materials and insurance. A W-9 must be completed and be on file at the Park District Administration Office prior to beginning work. A 1099 form shall be provided to independent contractors, who receive \$600 or more from SYCAMORE PARK DISTRICT in the calendar year, for the purpose of filing their tax returns.

Adopted on:

Revised on: October 2016

4852-2898-1817, v. 1