



---

## Independent Contractor Toolkit

This Toolkit contains information, forms, factsheets and resources to assist you with the regulations associated with determining and classifying an **Independent Contractor**.

---

### Regulations & Policies

The company's risk if this person is improperly classified as an independent contractor is that it could be responsible for paying the income tax and FICA that should have been withheld from the employee's pay along with fines/penalties.

- [Independent Contractor \(Self-Employed\) or Employee? – As defined by the IRS](#)
- [Independent Contractor Checklist \(IRS Publication\)](#)
- [Misclassification of Employees as Independent Contractors – DOL Website](#)
- [New Hire Reporting \(Florida\)](#)

### Additional Guidance & Resources

- [EAF Legal Alerts \(Login to the members only site\)](#)