



Worker Classification Review/International Engagement Request Form Exemptions

The Worker Classification Review and International Engagement Request forms are designed to evaluate whether a worker should be classified as an employee or as an independent contractor. The Internal Revenue Service (IRS) position is that an individual providing services is presumed to be an employee unless the relationship satisfies IRS and related common law standards for independent contractor status.

Individuals providing the following categories of services are deemed to be independent contractors; hence, completion of the Worker Classification Review or International Engagement Request form is NOT required unless the service provider being hired is a current student or has previously been an employee of the university within the same calendar year the contemplated services are being performed:

- A one-time service to GW that generally only lasts a few days, including a guest lecture or speech, meeting/conference/workshop attendance, dissertation defense panel, panel moderation and participation as a judge in a writing or photo contest
- Scholarly peer review services, such as appraisal of a manuscript or an article to be submitted to a professional publication and reviewing research findings prior to the final report being published
- Facility services such as landscaping, AV engineering services, signage/graphics, restoration, furniture/equipment moving and installation
- Language and linguistic services, including translation, sign language interpretation, foreign language interpretation, transcription and annotation
- Freelance writing, copy editing and proofreading
- Design and exhibition services, including flyer/web/graphic design, printing and picture framing
- Photography, videography and film editing
- Music instrument services, such as piano tuning and repair
- Guest artists and entertainers, including DJ's, musicians and actors/actresses who perform in comedic, dramatic, musical or other similar artistic performances
- Sports officiating
- Travel services, such as transportation and tour operation services
- Goods
- Non-service stipends or fellowships
- Participation in research studies, including human subjects and survey participants
- Standardized patients
- Catering

- Dry cleaning/commercial laundry
- Massage therapy

Although these examples are exempt from the worker classification or international engagement review with the Tax Department, they may not be exempt from normal Procurement and Accounts Payable policies and procedures for registering and paying individuals.