



Worker Classification Review Form Exemptions

The Worker Classification Review form is 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. There are certain instances (outlined below) where a worker who is not an employee is performing a one-time service to GW that generally only lasts a few days that do not require a Worker Classification Review form to be completed.

The following do not require completion of the Worker Classification Review form:

- Honorarium for guest lectures or speeches
- Dissertation defense panel
- Panel moderation
- Meeting or conference attendance
- Guest artists and entertainers, including DJ's and musicians
- Goods
- Non-service stipends or fellowships
- Standardized patients
- Catering

Although these examples are exempt from the Worker Classification Review form with the Tax Department, they are not exempt from normal Procurement and Accounts Payable policies and procedures for registering and paying individuals.