

SUBCONTRACTOR SELF-EMPLOYMENT TAX ACKNOWLEDGEMENT

Declaration of Independent Contractor Status

Date: _____

Contractor Name: _____

Subcontractor Name: _____

Business Name: _____

This Self-Employment Tax Acknowledgement (the "Agreement") is entered into by and between the Contractor and the Subcontractor listed above. The purpose of this document is to formalize the understanding regarding tax obligations arising from the services performed by the Subcontractor.

- ☐ **Independent Contractor Status:** The Subcontractor acknowledges and agrees that they are performing services as an independent contractor. Nothing in this relationship shall be construed to create an employer-employee relationship, partnership, or joint venture.
- ☐ **Tax Responsibility:** The Subcontractor explicitly acknowledges that they are solely responsible for all federal, state, and local taxes associated with payments received for services rendered. This includes, but is not limited to, self-employment taxes (Social Security and Medicare), income taxes, and any applicable state or municipal taxes.
- ☐ **No Tax Withholding:** The Subcontractor understands that the Contractor will not withhold any federal, state, or local taxes, including FICA, FUTA, or state unemployment taxes, from any payments made to the Subcontractor.
- ☐ **Form 1099 Reporting:** The Subcontractor understands that the Contractor will report all payments made to the Subcontractor to the Internal Revenue Service (IRS) on Form 1099-NEC (or applicable state agency form) as required by law, and the Subcontractor is responsible for filing and paying taxes accordingly.
- ☐ **No Benefits Eligibility:** The Subcontractor acknowledges that they are not eligible for, nor entitled to, any employee benefits provided by the Contractor, including but not limited to health insurance, retirement plans, paid time off, workers' compensation, or unemployment insurance.

By signing below, the parties acknowledge that they have read, understood, and voluntarily agree to the terms of this Self-Employment Tax Acknowledgement.

Subcontractor Signature

Printed Name: _____

Date: _____

Contractor Signature

Printed Name: _____

Date: _____