

CONTRACT WORKER TAX DETERMINATION AGREEMENT

This Agreement is entered into and made effective as of _____, by and between the following parties:

The Company:

Name: _____
Address: _____
State of Incorporation/Registration: _____

The Contractor:

Name/Business Entity: _____
Address: _____
Tax Identification Number (TIN/SSN): _____

1. Recitals & Purpose

The Company and the Contractor desire to establish a business relationship for the performance of professional services. Both parties enter into this Agreement to explicitly clarify and confirm the Contractor's classification as an independent contractor, and not as an employee, for federal, state, and local tax purposes.

2. Independent Contractor Status

The parties agree that the Contractor is an independent contractor and not an employee of the Company. Under no circumstances shall this Agreement be construed to create an employer-employee relationship, partnership, or joint venture between the parties.

3. Tax Determinations & Obligations

The Contractor explicitly acknowledges, agrees, and assumes sole responsibility for the following tax determinations:

- **Withholding:** The Company will not withhold any federal, state, or local income taxes, Social Security (FICA), Medicare, or state disability/unemployment taxes from any payments made to the Contractor.
- **Tax Reporting:** The Company will report all payments made to the Contractor on Form 1099-NEC (or state equivalent) as required by law. The Contractor is solely responsible for filing and paying all applicable self-employment taxes, federal/state estimated income taxes, and local business taxes.
- **Benefits Exclusions:** The Contractor understands they are not eligible for, and shall not participate in, any employee benefit plans provided by the Company, including but not limited to health insurance, retirement plans, paid time off, life insurance, or workers' compensation coverage.

4. Control and Method of Work

The Contractor retains sole discretion and control over the manner, means, and methods utilized to

perform the contracted services. The Company shall not direct, supervise, or control the daily activities or scheduling of the Contractor. The Contractor is free to perform services for other clients during the term of this Agreement.

5. Indemnification

The Contractor agrees to indemnify, defend, and hold harmless the Company, its officers, directors, and employees, from and against any and all liabilities, claims, losses, damages, penalties, or interest arising out of any determination by a government agency (including the Internal Revenue Service or state department of labor) that the Contractor is an employee of the Company, including but not limited to unpaid taxes, withholding obligations, unemployment contributions, workers' compensation premiums, or benefits claims.

6. Governing Law

This Agreement and the tax classification determinations made hereunder shall be governed by, and construed in accordance with, the laws of the State of _____, without regard to its conflict of law principles.

IN WITNESS WHEREOF, the parties hereto have executed this Contract Worker Tax Determination Agreement as of the date first written above.

COMPANY:

Authorized Representative Signature

Print Name: _____

Title: _____

Date: _____

CONTRACTOR:

Contractor/Authorized Representative
Signature

Print Name: _____

Title (if applicable): _____

Date: _____