

INDEPENDENT CONTRACTOR TAX CLASSIFICATION AGREEMENT

This Independent Contractor Tax Classification Agreement (the "Agreement") is entered into as of this _____ day of _____, 20____, by and between:

Company: _____, with a principal place of business at _____ (hereinafter referred to as the "Company"), and

Contractor: _____, an independent contractor with a principal place of business or residence at _____ (hereinafter referred to as the "Contractor").

1. DECLARATION OF INDEPENDENT CONTRACTOR STATUS

The parties acknowledge and agree that the Contractor is an independent contractor and not an employee, partner, agent, or joint venturer of the Company. The parties explicitly intend that this relationship conforms to the internal revenue laws of the United States, specifically satisfying the IRS criteria for independent contractor status.

2. IRS CLASSIFICATION STANDARDS & CONTRACTOR REPRESENTATIONS

Consistent with IRS guidelines and common law rules regarding behavioral control, financial control, and the relationship of the parties, the Contractor certifies and represents the following:

- Behavioral Control:** The Contractor retains the sole right to control and direct the means, manner, details, and methods by which the services will be performed. The Company shall not provide training, detailed instructions, or direct supervision to the Contractor as to how the work is to be accomplished.
- Financial Control:** The Contractor has a significant investment in the assets, tools, equipment, software, and facilities used to perform the services. The Contractor is responsible for all business expenses incurred in connection with the performance of services under this Agreement, without reimbursement from the Company, unless otherwise agreed to in writing.
- Services Available to the Public:** The Contractor maintains an active and independent business operation and is free to offer and provide services to other clients, including competitors of the Company, during the term of this Agreement.
- Method of Payment:** Payment shall be made as defined in the applicable Scope of Work upon receipt of an invoice. The Contractor is not paid a regular salary or hourly wage representative of an employment relationship, but rather a flat fee, per-project rate, or milestone-based rate.

3. TAX OBLIGATIONS AND INDEMNIFICATION

- Withholding and Contributions:** The Company will not withhold any federal, state, or local income taxes, Social Security (FICA), Medicare, or self-employment taxes from payments made to the Contractor. The Contractor is solely responsible for reporting and paying all applicable self-employment, income, and other taxes to federal, state, and local tax authorities.
- Reporting:** The Company will report all payments made to the Contractor on IRS Form 1099-NEC (or other appropriate form as mandated by law) to the extent required by the Internal Revenue Code. The Contractor shall provide a completed IRS Form W-9 to the Company prior to the commencement of any services.
- Benefits:** The Contractor is not eligible for, and shall have no claim against the Company for, any employee benefits, including but not limited to health insurance, retirement plans, paid time off, life insurance, disability insurance, workers' compensation insurance, or unemployment compensation.
- Indemnification:** The Contractor agrees to indemnify, defend, and hold harmless the Company, its officers, directors, and employees, from any and all claims, liabilities, damages, taxes, interest, penalties, or legal fees arising out of or related to any determination by the IRS or any state/local agency that the Contractor is an employee of the Company rather than an independent contractor.

4. TERM AND TERMINATION

This Agreement shall commence on _____ and shall remain in effect until terminated by either party upon

_____ days' written notice, or upon completion of the specified services.

5. GOVERNING LAW

This Agreement 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 Independent Contractor Tax Classification Agreement as of the date first written above.

COMPANY:

By: _____

Authorized Signature

Name: _____

Title: _____

Date: _____

CONTRACTOR:

By: _____

Contractor Signature

Name: _____

Title/Business Name: _____

Date: _____