

# THE TTUHSC PURCHASING CORNER

**REMINDER: TechBUY will be unavailable March 11th – 15th**

## REVISED OP 72.05 Determination of Employee or Independent Contractor Status



According to the IRS, A worker is an employee under common law rules if the person for whom the work is performed has a right to direct and control the worker, both as to the final results and as to the details of when, where and how the work is to be done. Where the employer does not possess that right, the individual involved is an independent contractor, not an employee.

An independent contractor must complete and submit the *Independent Contractor Questionnaire (ICQ)*, which can be accessed at [www.fiscal.ttuhs.edu/purchasing](http://www.fiscal.ttuhs.edu/purchasing), for each Purchase Order which is to be made payable to an individual. The questionnaire will be reviewed and signed by the responsible individual in the Texas Tech University System Tax Compliance Office.

*All food and drink service events must follow the “Texas Food Establishment Rules” developed by the Texas department of State Health Services. It is the sole responsibility of departments, student organizations, staff and students to also inform caterers or food providers that they must submit a copy of their latest health department inspection for approval. For additional requirements, please see OP 61.07.*



**The Health Insurance Portability and Accountability Act requires private patient data be protected.** Protected Health Information or PHI under HIPAA means any information that identifies an individual *and also* relates to at least one of the following:

- The individual's past, present or future physical or mental health.
- The provision of health care to the individual.
- The past, present or future payment for health care.



In accordance with OP 72.10, to the extent possible, employee moving expenses should be paid directly to the moving company through TechBUY. All other

moving expenses paid or incurred by an employee that the University has agreed to reimburse should be processed through Payroll by submitting the Multipurpose One-Time Payment form.

*Staff from the Office of Institutional Compliance, Contracting and Purchasing may contact you for assistance as all Business Associates are required to execute the new agreement.*

*If you don't find the answer to your question on the Purchasing website <http://www.fiscal.ttuhs.edu/purchasing>, please email [purchasing@ttuhsc.edu](mailto:purchasing@ttuhsc.edu)*