

Independent Contractor Agreement

1) I understand that I am **NOT** an employee of The Curbside Chronicle. I acknowledge that I am an **independent contractor** responsible for my own wellbeing and income. I understand that The Curbside Chronicle makes no contributions on my behalf for unemployment compensation nor does it maintain workers compensation insurance for me. **I understand that I am responsible for reporting any income that I earn as an independent contractor to the IRS.** The Curbside Chronicle makes no deposits on my behalf for Social Security, Medicare, or any other benefits.

The following information concerning personal income tax returns for self-employed persons is from the *IRS 2012 Publication 17* found at <http://www.irs.gov/publications/p17/index.html>.

According to the IRS you **MUST** file an income tax return if you meet these circumstances:

Self-Employed Persons

You are self-employed if you:

- Carry on a trade or business as a sole proprietor,
- Are an independent contractor **(The Curbside Chronicle Vendors are independent contractors)**
- Are a member of a partnership, or
- Are in business for yourself in any other way.
- Self-employment can include work in addition to your regular full-time business activities, such as certain part-time work you do at home or in addition to your regular job.

You must file a return if your gross income is at least as much as the filing requirement amount for your filing status and age (Table 1-1). Also, you must file Form 1040 and Schedule SE (Form 1040), Self-Employment Tax, if:

- Your net earnings from self-employment (excluding church employee income) were \$400 or more, or
- You had church employee income of \$108.28 or more. (Table 1-3.)

Use Schedule SE (Form 1040) to figure your self-employment tax. Self-employment tax is comparable to the social security and Medicare tax withheld from an employee's wages. For more information about this tax, see Publication 334, Tax Guide for Small Business.

The Curbside Chronicle staff will offer **some** assistance for vendors who need help filing their IRS income tax return at the end of the year **BUT THE CURBSIDE CHRONICLE IS NOT RESPONSIBLE FOR YOU FILING YOUR INCOME TAX RETURN AND WILL NOT DO IT FOR YOU.** The Curbside Chronicle will simply hold a class explaining how to file the form for those in need of assistance. For more information concerning income tax returns please visit the irs.gov website and read *Publication 17*.

2) As an independent contractor, I understand my badge and official Curbside Chronicle gear (bags, aprons, shirts etc.) are what identify me as a Curbside Chronicle vendor. I will not deface, alter or change them in any way. I understand that my badge is property of The Curbside Chronicle, and I must always wear my badge in plain view while vending. I understand that there will be a fee to replace lost, stolen, or damaged badges.

3) I understand that I can stop serving as a vendor of The Curbside Chronicle at any time for any reason.

Name: _____

Date: _____

Signature: _____

Vendor number: _____