

# Consultant

Form to Use: Consultant Form

Payment Process: Accounts Payable

A consultant is an Independent Contractor that is not a permanent employee of the BOCES. A Consultant is self-employed as a sole proprietor or as a corporation. Consultants work on a 1099 basis under the IRS rules. A Consultant has a Federal tax ID number and pay their own self-employment and income tax. The IRS has developed a 20 Factor Test, this tool distinguishes employees from an Independent Contractor or Consultant.

