

GRANT MACEWAN UNIVERSITY

POLICY MANUAL

Worker Status Determination

D1060

Office of Administrative Responsibility: associate vice-president, Human Resources

1. **POLICY**

MacEwan University (“the University”) will make a determination with respect to the status of each Worker in accordance with applicable legal standards in order to ensure that MacEwan University complies with its statutory, regulatory, and other legal obligations, and enters into appropriate written agreements with each Worker.

2. **RATIONALE AND GUIDING PRINCIPLES**

2.1. **Purpose**

The purpose of this policy is to outline the University’s legal obligations associated with the status of Workers, and to ensure that appropriate contractual or employment terms and associated actions are consequently applied.

2.2. **Rationale and Guiding Principles**

2.2.1. The rights and obligations of MacEwan University towards Workers depend on the nature of the relationship and the University may be at risk for penalties where an incorrect assessment is made.

2.2.2. A clearly defined process is required to assist the University in determining the status of Workers and in establishing appropriate contracts with them.

3. **SCOPE AND DEFINITIONS**

3.1. **Scope**

This policy applies to all individuals responsible for approving the hiring of an Employee or retention of a Contractor.

3.2. **Definitions**

3.2.1. **Accountable Individual** means the person responsible for the hiring or retention of a Worker and the determination of the Worker’s relationship with MacEwan University

3.2.2. **Employee** means an employee of The Board of Governors of Grant MacEwan University hired to perform services for the University.

3.2.3. **Independent Contractor** means a person (individual or other entity), other than an Employee, retained by the Board of Governors of Grant MacEwan University, either directly or through a corporation, to perform services for MacEwan University.

3.2.4. **Worker** means either an Employee or Independent Contractor.

4. POLICY ELEMENTS

- 4.1. Where a Worker is to be hired or retained, the Accountable Individual shall:
 - 4.1.1. Determine whether the Worker is an Employee or an Independent Contractor; and
 - 4.1.2. Submit the necessary documents, including the authorized checklist, to:
 - 4.1.2.1. Procurement and Contract Services where the Worker is an Independent Contractor; or
 - 4.1.2.2. Human Resources where the Worker is an Employee.
- 4.2. In making the determination pursuant to article 4.1, the Accountable Individual:
 - 4.2.1. Shall consider the guidelines set out in procedure D1060-1, including the Decision Tree and Checklist; and
 - 4.2.2. May consult with Human Resources or Procurement and Contract Services, as appropriate, for assistance.
- 4.3. The hiring of an Employee is to be processed by Human Resources. The deduction and remittance of statutory and tax deductions from salary payments is to be processed by Payroll.
- 4.4. **Related Procedures**
 - 4.4.1. *D1060-1 – Determining a Worker’s Status*
- 4.5. **Roles and Responsibilities**

Responsibility for compliance with MacEwan University’s policies and procedures extends to all members of the MacEwan University community. Non-compliance may create risk for MacEwan University and will be addressed accordingly (see clause 4.5.1 "Respect for the law and University governance" of the University's policy *D1200 Code of Conduct - Employees* for additional guidance).

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FACT SHEET

Relevant Dates:

Approved: 2013.10.24
Effective: 2013.10.24
Next review: 2018.10

Source

Modification history:

2013.10.24 New policy approved by the Board. Motion 01-10-24-2013/14

References and acknowledgements:

Authorization

Office of Accountability: vice-president, Finance and Administration
Office of Administrative Responsibility: associate vice-president, Human Resources
Approved by: Board of Governors
Contact area: Human Resources Advisory Services
Authority: Canada Revenue Agency
Income Tax Act

Related Matters

Related Procedures: D1060-1 Determination of a Worker's Status

Related guidelines/ manuals, forms:

Related topics:

Related policies: D4020 – Contracting for Services with Independent Contractors