



## Being an Independent Contractor

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The Performance Review Institute consults with independent contractors throughout the world for purposes of supporting the programs which it administers. Independent Contractors are experts in their industry, typically having 10+ years of experience and a comprehensive understanding of the field in which they've worked. Independent contractors enjoy the freedom to work when, where, and how they choose and will typically be able to provide proof of the following:

- The establishment (or willingness to establish) of a formal business entity;
- The procurement (or willingness to procure) insurance coverage to support one's business (general liability , professional liability, worker's compensation, etc., dependent upon local requirements);
- The acquisition of an EIN # (for US IC candidates only)
- The provision of services / willingness and/or ability to perform work for multiple clients.
- Marketing activities (via the use of sales brochures, company business cards and letterhead, website, LinkedIn profile, etc.).

For more information on what it means to work as an independent contractor, please refer to the following resource

<http://www.mbppartners.com/independents-guide/plan/what-is-independent-consulting>

If you have questions about what it means to work as an independent contractor, please contact Jennifer Eckels at [jeckels@p-r-i.org](mailto:jeckels@p-r-i.org) or Phone: +1 724-772-8579.

- *Please continue reading for further information*



**Independent Contractors Residing in the United States of America:**

Independent contractors supporting PRI who reside in the United States typically work through a Portable Employer of Record (PER). The Performance Review Institute has partnered with [MBO Partners](#) for this purpose. Additional resources for independent contractors residing in the US may be found below:

[http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed-Individuals-Tax-Center](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Self-Employed-Individuals-Tax-Center)

<http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Independent-Contractor-Defined>

<http://www.nolo.com/legal-encyclopedia/working-independent-contractor-faq-29070.html>

<http://www.sba.gov/content/self-employed-independent-contractors>

**Independent Contractors Residing in the United Kingdom:**

Independent contractors supporting PRI who reside in the United Kingdom, are required to provide documentation to support the establishment of one of the following:

- Limited Company
- Unlimited Company

Alternatively, if the independent contractor is considered “self-employed” PRI requires a letter (email) of verification stating that the independent contractor has multiple clients (other than the Performance Review Institute)

**Independent Contractors Residing anywhere other than the US or the UK:**

As is the case for independent contractors residing in both the US and the UK, independent contractors residing in other countries must fully understand the local laws and tax regulations with which they must comply. Please consult the appropriate local authority with any questions related to worker classification, tax liability, etc.

*The information provided here is not intended to be legal advice, nor should it be used by any party for that purpose. For additional information on the requirements associated with working as an independent contractor, please contact a local attorney or tax advisor.*