**Can I hire a temp as a 10-99 without using a temp agency?**

The IRS has criteria for independent contractors that outlines the characteristics this this type of employment relationship. Though it is common for offices to classify temporary help as a 1099 or independent contractor, I do not feel like it fits the iris criteria. To review this criteria, Please click on the following link:

Additionally there are other concerns with classifying a temporary assistant as an independent contractor. First, they are not covered by many insurances like Worker’s Comp or malpractice insurance (confirm malpractice). This is especially important from a liability standpoint. Many of the compliance items that you work so hard to keep up with reduce liability for the employees of the practice not independent contractors.

This begs the question of what is the benefit of classifying a temporary assistant as a independent contractor? True, you save on employment taxes. But this is a very small amount of money compared to the increased liability that you face.