

**Need to pay
someone? It's
complicated....**

Independent Contractor	Vendor	Adjuncts	UNC/State Employees	Former Employees
An individual who is not an SOG or UNC employee, is independent of a company*, and is paid as an individual.	An individual who has their own company* or is working on behalf of a company (for example, a consulting firm) and is paid as a vendor with payment to that company (rather than payment to the individual as an independent contractor).	Individuals who have been hired in an adjunct faculty role who regularly teach courses for the School. They may also be adjunct faculty in other departments at UNC. These individuals are employees of the University and payment is managed by the HR department.	Employees of other State Agencies, including other Universities in the UNC System. These individuals are paid through the dual employment process, which allows us to pay an additional lump sum through their regular paycheck.	An individual must be off UNC CH payroll for 12 months to be paid as an Independent Contractor. If the person was on UNC CH payroll (a recent retiree for example), the HR department will assist in rehiring the individual into an employee role.

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***A note on vendors vs Independent Contractors**

Some companies are considered independent contractors, depending on their tax classification:

An LLC can be one of four types:

- a single-member,
- C corporation,
- S corporation, or
- P partnership.

If the LLC is a single-member LLC, they are an independent contractor, and UNC will issue Form 1099. Single-member LLCs can use either their social security number or an employer identification number (EIN) for tax reporting and Form 1099.

- LLCs that are C corporations, S corporations, or P partnerships are not independent contractors.

Affiliate Matrix

- Your guide to the options for hiring anything other than a permanent employee:
 - Temporary Employee
 - Independent Contractors
 - Research Assistants
 - Graduate Assistants
 - Visiting Scholars
 - Research Collaborator
 - Fellow (Unpaid)
 - Intern

- [SOG Affiliate Matrix](#)

