

**CITY AND COUNTY OF SUMTER
BUSINESS LICENSE DEPARTMENT**

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ARE YOU A SALON EMPLOYEE OR BOOTH RENTER?

If you are an employee of a salon, the following will apply to you, and you do not need an additional license:

1. The salon owner or manager hires you and has supervisory authority over you. They control your hours, methods of work, etc. and have the authority to terminate your employment.
2. The money collected from your customers is paid to the salon. You receive a paycheck from the salon, which has deductions for Social Security, Federal and State Income Tax.
3. The salon owner pays your Workers Compensation and Unemployment Insurance premiums.
4. At the end of the year, the salon owner provides you with a W-2 form showing your total earnings along with state tax, federal tax and social security withheld from your earnings.

If you are a booth renter/independent contractor, the following will apply to you, and you will be required to have a business license:

1. You rent an area of the salon (booth) in which you conduct your own business. You control your own hours, appointments, methods of work, and customers. The rent should be a fixed amount. You should have some type of written rental agreement of the terms and conditions.
2. You collect from your customers and deposit the money into your account for services rendered. They do not pay the salon.
3. You are required to make payments (usually quarterly) to the Internal Revenue Service and the South Carolina Department of Revenue for your tax liability and social security.
4. You are responsible for your own unemployment, workers compensation, and general liability insurance premiums.

***If you own your salon and are the only one practicing and your salon is properly licensed (current), you do not need to obtain this additional license. If you decide to add employees, or booth renters, then the above information will apply.**