

Guide to Financial Operations

Chapter XII, Section 6.1 – Paying a Non-State Employee

ATTACHMENT B

Employee/Independent Contractor Status Determination Worksheet

Use this Attachment B in conjunction with [Attachment A](#) and [Attachment C](#) to make worker status determinations.

These questions provide only a guideline for worker status determination.

The “yes” answers outlined in bold strongly suggest an employer/employee relationship according to the guidelines provided by the IRS. Agencies should carefully consider these factors when making their determinations.

If a satisfactory determination cannot be made using these guidelines, or the agency and the worker do not agree on the interpretation of the facts, either the agency or the worker may request a specific IRS determination by filing IRS Form SS-8.

If an agency chooses to complete Form SS-8 for an IRS Determination, the form and filing instructions may be accessed via the IRS website, <http://www.irs.gov>.

Please complete the following information:

Worker Name:	
Agency:	
SSN:	

Please respond “YES” or “NO” to each of the following questions. For purposes of this worksheet, the term “employer” means the agency for which services are performed.

		YES	NO
1	Is the worker required to follow the employer’s instructions on how to complete the job or accomplish the task?	<input type="checkbox"/>	<input type="checkbox"/>
2	Does the employer provide the training necessary for completion of the job?	<input type="checkbox"/>	<input type="checkbox"/>
3	Are the worker’s services crucial to the success or continued existence of the agency?	<input type="checkbox"/>	<input type="checkbox"/>
4	Are the worker’s specific personal services required for successful completion of the job?	<input type="checkbox"/>	<input type="checkbox"/>
5	Does the employer hire, supervise, or pay any of the worker’s assistants?	<input type="checkbox"/>	<input type="checkbox"/>
6	Does the worker have a continuing relationship with the company?	<input type="checkbox"/>	<input type="checkbox"/>
7	Does the employer set work hours?	<input type="checkbox"/>	<input type="checkbox"/>
8	Is the worker precluded from seeking assignments with other companies?	<input type="checkbox"/>	<input type="checkbox"/>

		YES	NO
9	Is the worker required to accept assignments offered by the employer?	<input type="checkbox"/>	<input type="checkbox"/>
10	Is the work performed on the employer's premises?	<input type="checkbox"/>	<input type="checkbox"/>
11	Does the employer direct the order of sequence of tasks to be performed?	<input type="checkbox"/>	<input type="checkbox"/>
12	Does the employer require regular oral or written reports?	<input type="checkbox"/>	<input type="checkbox"/>
13	Is the worker paid by the hour, week, or month rather than for the completion (or stage of completion) of the project?	<input type="checkbox"/>	<input type="checkbox"/>
14	Does the employer pay business and/or travel expenses?	<input type="checkbox"/>	<input type="checkbox"/>
15	Does the employer provide equipment, tools, and materials?	<input type="checkbox"/>	<input type="checkbox"/>
16	Does the worker have a significant investment in equipment or facilities that are used in performing the services?	<input type="checkbox"/>	<input type="checkbox"/>
17	Can the worker realize a profit or suffer a loss as a result of performing the services?	<input type="checkbox"/>	<input type="checkbox"/>
18	Does the worker work only for the employer?	<input type="checkbox"/>	<input type="checkbox"/>
19	Are the worker's services not available to the general public?	<input type="checkbox"/>	<input type="checkbox"/>
20	Does the employer have the right to terminate the worker even if the job results are achieved?	<input type="checkbox"/>	<input type="checkbox"/>
21	Does the worker have the right to end his or her relationship with the employer at any time without liability?	<input type="checkbox"/>	<input type="checkbox"/>