

Guide to Financial Operations

Chapter XII, Section 6.I – 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](#).

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.

1. Is the worker required to follow the employer’s instructions on how to complete the job or accomplish the task?
2. Does the employer provide the training necessary for completion of the job?
3. Are the worker’s services crucial to the success or continued existence of the agency?
4. Are the worker’s specific personal services required for successful completion of the job?

5. Does the employer hire, supervise, or pay any of the worker's assistants?
6. Does the worker have a continuing relationship with the company?
7. Does the employer set work hours?
8. Is the worker precluded from seeking assignments with other companies?
9. Is the worker required to accept assignments offered by the employer?
10. Is the work performed on the employer's premises?
11. Does the employer direct the order of sequence of tasks to be performed?
12. Does the employer require regular oral or written reports?
13. Is the worker paid by the hour, week, or month rather than for the completion (or stage of completion) of the project?
14. Does the employer pay business and/or travel expenses?
15. Does the employer provide equipment, tools, and materials?
16. Does the worker have a significant investment in equipment or facilities that are used in performing the services?
17. Can the worker realize a profit or suffer a loss as a result of performing the services?
18. Does the worker work only for the employer?
19. Are the worker's services **not** available to the general public?
20. Does the employer have the right to terminate the worker even if the job results are achieved?
21. Does the worker have the right to end his or her relationship with the employer at any time without liability?