

# Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **recordkeeping**, 34 hrs., 41 min., **learning about the law or the form**, 6 min. and **preparing and sending the form to IRS**, 40 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20024, Attention: IRS Reports Clearance Officer, T:FP, and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0004), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see the instructions for information on where to file.

### Instructions

This form should be completed carefully. If the firm is completing the form, it should be completed for **ONE** individual who is representative of the class of workers whose status is in question.

If a written determination is desired for more than one class of workers, a separate Form SS-8 should be completed for one worker from each class whose status is typical of that class. A written determination for any worker will apply to other workers of the same class if the facts are not materially different from those of the worker whose status was ruled upon.

Please return Form SS-8 to the Internal Revenue Service office that provided the form. If the Internal Revenue Service did not ask you to complete this form but you wish a determination on whether a worker is an employee, file Form SS-8 with your District Director.

**Caution: Form SS-8 is not a claim for refund of social security tax or Federal income tax withholding. Also, a determination that an individual is an employee does not necessarily reduce any current or prior tax liability.**

Name of firm (or person) for whom the worker performed services		Name of worker	
Address of firm (include street address, apt. or suite no., city, state, and ZIP code)		Address of worker (include street address, apt. or suite no., city, state, and ZIP code)	
Trade name	Telephone number	Worker's social security number	
Telephone number	Firm's taxpayer identification number		

### Check type of firm:

Individual  Partnership  Corporation  Other (specify) ▶

This form is being completed by:  FIRM  WORKER

If the form is being completed by the worker, do you object to disclosing your name or the information on this form to the firm? . . . . .  Yes  No

(If your answer is "Yes," we cannot furnish you a determination on the basis of this form. You may write to your District Director for further information. **Do not complete the rest of the form, unless the IRS requests it.**)

All items must be answered or marked "Unknown" or "Not Applicable" (NA). **If you need more space, attach another sheet.** This form is designed to cover many work activities, so some of the questions may not pertain to you.

Total number of workers in this class (if more than one, please see item 19) ▶ .....

This information is about services performed by the worker from ▶ ..... to .....  
(Month, day, year) (Month, day, year)

What was the first date on which the worker performed services of any kind for the firm? ▶ .....  
(Month, day, year)

Is the worker still performing services for the firm? . . . . .  Yes  No

If "No," what was the date of termination? ▶ .....  
(Month, day, year)

In which IRS district are you located? .....

**1a** Describe the firm's business .....

**b** Describe the work done by the worker .....

**2a** If the work is done under a written agreement between the firm and the worker, attach a copy.

**b** If the agreement is not in writing, describe the terms and conditions of the work arrangement .....

c If the actual working arrangement differs in any way from the agreement, explain the differences and why they occur

3a Is the worker given training by the firm? If "Yes":

What kind? How often?

b Is the worker given instructions in the way the work is to be done? If "Yes," give specific examples.

c Attach samples of any written instructions or procedures.

d Does the firm have the right to change the methods used by the worker or direct that person on how to do the work? Explain your answer

e Does the operation of the firm's business require that the worker be supervised or controlled in the performance of the service? Explain your answer

4a The firm engages the worker: To perform and complete a particular job only To work at a job for an indefinite period of time Other (explain)

b Is the worker required to follow a routine or a schedule established by the firm? If "Yes," what is the routine or schedule?

c Does the worker report to the firm or its representative? If "Yes": How often? For what purpose? In what manner (in person, in writing, by telephone, etc.)? Attach copies of report forms used in reporting to the firm.

d Does the worker furnish a time record to the firm? If "Yes," attach copies of time records.

5a State the kind and value of tools and equipment furnished by: The firm The worker

b State the kind and value of supplies and materials furnished by: The firm The worker

c What expenses are incurred by the worker in the performance of services for the firm?

d Does the firm reimburse the worker for any expenses? If "Yes," specify the reimbursed expenses

6a Will the worker perform the services personally?

b Does the worker have helpers? If "Yes": Are the helpers hired by: Firm Worker

If hired by the worker, is the firm's approval necessary? Who pays the helpers? Firm Worker

Are social security taxes and Federal income tax withheld from the helpers' wages? If "Yes": Who reports and pays these taxes? Firm Worker

Who reports the helpers' incomes to the Internal Revenue Service? Firm Worker If the worker pays the helpers, does the firm repay the worker?

What services do the helpers perform?

**7** At what location are the services performed?  Firm's  Worker's  Other (specify) .....

**8a** Type of pay worker receives:  
 Salary  Commission  Hourly wage  Piecework  Lump sum  Other (specify) .....

**b** Does the firm guarantee a minimum amount of pay to the worker? . . . . .  Yes  No

**c** Does the firm allow the worker a drawing account or advances against pay? . . . . .  Yes  No  
 If "Yes": Is the worker paid such advances on a regular basis? . . . . .  Yes  No

**d** How does the worker repay such advances? .....

**9a** Is the worker eligible for a pension, bonuses, paid vacations, sick pay, etc.? . . . . .  Yes  No  
 If "Yes," specify .....

**b** Does the firm carry workmen's compensation insurance on the worker? . . . . .  Yes  No

**c** Does the firm deduct social security tax from amounts paid the worker? . . . . .  Yes  No

**d** Does the firm deduct Federal income taxes from amounts paid the worker? . . . . .  Yes  No

**e** How does the firm report the worker's income to the Internal Revenue Service?  
 Form W-2  Form 1099  Does not report  Other (specify) .....

**f** Does the firm bond the worker? . . . . .  Yes  No

**10a** Approximately how many hours a day does the worker perform services for the firm? .....

**b** Does the worker perform similar services for others? . . . . .  Yes  No  Unknown  
 If "Yes": Are these services performed on a daily basis for other firms? . . . . .  Yes  No  Unknown  
 Percentage of time spent in performing these services for:  
 This firm .....% Other firms.....%  Unknown  
 Does the firm have priority on the worker's time? . . . . .  Yes  No  
 If "No," explain.....

**c** Is the worker prohibited from competing with the firm either while performing services or during any later period? . . . . .  Yes  No

**11a** Can the firm discharge the worker at any time without incurring a liability? . . . . .  Yes  No  
 If "No," explain.....

**b** Can the worker terminate the services at any time without incurring a liability? . . . . .  Yes  No  
 If "No," explain.....

**12a** Does the worker perform services for the firm under:  
 The firm's business name  The worker's own business name  Other (specify) .....

**b** Does the worker advertise or maintain a business listing in the telephone directory, a trade journal, etc.?  Yes  No  Unknown  
 If "Yes," specify .....

**c** Does the worker represent himself or herself to the public as being in business to perform the same or similar services? . . . . .  Yes  No  Unknown  
 If "Yes," how?.....

**d** Does the worker have his or her own shop or office? . . . . .  Yes  No  Unknown  
 If "Yes," where?.....

**e** Does the firm represent the worker as an employee of the firm to its customers? . . . . .  Yes  No  
 If "No," how is the worker represented? .....

**f** How did the firm learn of the worker's services? .....

**13** Is a license necessary for the work? . . . . .  Yes  No  Unknown  
 If "Yes," what kind of license is required?.....  
 By whom is it issued? .....

**14** Does the worker have a financial investment in a business related to the services performed? . . . . .  Yes  No  Unknown  
 If "Yes," specify and give amounts of the investment .....

**15** Can the worker incur a loss in the performance of the service for the firm? . . . . .  Yes  No  
 If "Yes," how?.....

**16a** Has any other government agency ruled on the status of the firm's workers? . . . . .  Yes  No  
 If "Yes," attach a copy of the ruling.

**b** Is the same issue being considered by any IRS office in connection with the audit of the worker's tax return or the firm's tax return, or has it recently been considered? . . . . .  Yes  No  
 If "Yes," for which year(s)? .....

**17** Does the worker assemble or process a product at home or away from the firm's place of business? . . . . .  Yes  No  
 If "Yes":  
 Who furnishes materials or goods used by the worker?  Firm  Worker  
 Is the worker furnished a pattern or given instructions to follow in making the product? . . . . .  Yes  No  
 Is the worker required to return the finished product to the firm or to someone designated by the firm? . . . . .  Yes  No

Answer items 18a through n if the worker is a salesperson or provides a service directly to customers.

- 18a Are leads to prospective customers furnished by the firm?  Yes  No  Does not apply
- b Is the worker required to pursue or report on leads?  Yes  No  Does not apply
- c Is the worker required to adhere to prices, terms, and conditions of sale established by the firm?  Yes  No
- d Are orders submitted to and subject to approval by the firm?  Yes  No
- e Is the worker expected to attend sales meetings?  Yes  No  
If "Yes": Is the worker subject to any kind of penalty for failing to attend?  Yes  No
- f Does the firm assign a specific territory to the worker?  Yes  No  Does not apply
- g Who does the customer pay?  Firm  Worker  
If worker, does the worker remit the total amount to the firm?  Yes  No
- h Does the worker sell a consumer product in a home or establishment other than a permanent retail establishment?  Yes  No
- i List the products and/or services distributed by the worker, such as meat, vegetables, fruit, bakery products, beverages (other than milk), or laundry or dry cleaning services. If more than one type of product and/or service is distributed, specify the principal one. ....
- j Did the firm or another person assign the route or territory and a list of customers to the worker?  Yes  No  
If "Yes," please identify the person who made the assignment. ....
- k Did the worker pay the firm or person for the privilege of serving customers on the route or in the territory?  Yes  No  
If "Yes," how much did the worker pay (not including any amount paid for a truck or racks, etc.)? \$ .....  
What factors were considered in determining the value of the route or territory? .....
- l How are new customers obtained by the worker? Explain fully, showing whether the new customers called the firm for service, were solicited by the worker, or both. ....
- m Does the worker sell life insurance?  Yes  No  
If "Yes":  
Is the selling of life insurance or annuity contracts for the firm the worker's entire business activity?  Yes  No  
If "No," state the extent of the worker's other business activities .....  
Does the worker sell other types of insurance for the firm?  Yes  No  
If "Yes," state the percentage of the worker's total working time spent in selling such other types of insurance .....%  
At the time the contract was entered into between the firm and the worker, was it their intention that the worker sell life insurance for the firm:  on a full-time basis  on a part-time basis  
State the manner in which such intention was expressed. ....
- n Is the worker a traveling salesperson or city salesperson?  Yes  No  
If "Yes":  
Specify from whom the worker principally solicits orders on behalf of the firm. ....  
If the worker solicits orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments, specify the percentage of the worker's time spent in such solicitation. ....%  
Is the merchandise purchased by the customers for resale, or is it purchased for use in their business operations? If used by the customers in their business operations, describe the merchandise and state whether it is equipment installed on their premises or a consumable supply. ....

- 19 Attach the names and addresses of the total number of workers in this class from page 1, or the names and addresses of 10 such workers if there are more than 10.
- 20 Attach a detailed explanation for any other reason why you believe the worker is an independent contractor or is an employee of the firm.

IMPORTANT INFORMATION NEEDED TO PROCESS YOUR REQUEST

Under section 6110 of the Internal Revenue Code, the text and related background file documents of any ruling, determination letter, or technical advice memorandum will be open to public inspection. This section provides that before the text and background file documents are made public, identifying and certain other information must be deleted.

Are the names, addresses, and taxpayer identifying numbers the only items you want deleted?  Yes  No  
If you checked "No," and believe additional deletions should be made, we cannot process your request unless you submit a copy of this form and copies of all supporting documents indicating, in brackets, those parts you believe should be deleted in accordance with section 6110(c) of the Code. Attach a separate statement indicating which specific exemption provided by section 6110(c) applies to each bracketed part.

Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Signature Title Date

If this form is used by the firm in requesting a written determination, the form should be signed by an officer or member of the firm. If this form is used by the worker in requesting a written determination, the form should be signed by the worker. If the worker wants a written determination with respect to services performed for two or more firms, a separate form should be furnished for each firm. Additional copies of this form may be obtained from any Internal Revenue Service office.