

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 hr., 55 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**, Attention: Reports Clearance Officer, T:FP, Washington, DC 20224; 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 **General Information** for where to file.

Purpose

Employers and workers file Form SS-8 to get a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding.

General Information

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 and Medicare taxes or Federal income tax withholding. Also, a determination that an individual is an employee does not necessarily reduce any current or prior tax liability. A worker must file his or her income tax return even if a determination has not been made by the due date of the return.*

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 (include area code) ()	Worker's social security number - -	
Telephone number (include area code) ()	Firm's taxpayer identification number -		

Check type of firm for which the work relationship is in question:

Individual Partnership Corporation Other (specify) ▶

Important Information Needed to Process Your Request

This form is being completed by: Firm Worker

If this form is being completed by the worker, the IRS **must** have your permission to disclose your name to the firm.

Do you object to disclosing your name and the information on this form to the firm? Yes No

If you answer "Yes," the IRS cannot act on your request. **DO NOT** complete the rest of this form unless the IRS asks for it.

Under section 6110 of the Internal Revenue Code, the information on this form and related file documents will be open to the public if any ruling or determination is made. However, names, addresses, and taxpayer identification numbers must be removed before the information can be made public.

Is there any other information you want removed? Yes No

If you check "Yes," we cannot process your request unless you submit a copy of this form and copies of all supporting documents showing, in brackets, the information you want removed. Attach a separate statement telling which specific exemption of section 6110(c) applies to each bracketed part.

This form is designed to cover many work activities, so some of the questions may not apply to you. You must answer ALL items or mark them "Unknown" or "Does not apply." If you need more space, attach another sheet.

Total number of workers in this class. (Attach names and addresses. If more than 10 workers, attach only 10.) ▶ _____

This information is about services performed by the worker from _____ (month, day, year) to _____ (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)

- 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? Yes No
 If "Yes": What kind?
- How often?
- b Is the worker given instructions in the way the work is to be done (exclusive of actual training in 3a)? . Yes No
 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? Yes No
 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? Yes No
 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? Yes No
 If "Yes," what is the routine or schedule?
-
- c Does the worker report to the firm or its representative?. Yes No
 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?. Yes No
 If "Yes," attach copies of time records.
- 5a State the kind and value of tools, equipment, supplies, and materials furnished by:
 The firm
-
- The worker
-
- b What expenses are incurred by the worker in the performance of services for the firm?
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- c Does the firm reimburse the worker for any expenses? Yes No
 If "Yes," specify the reimbursed expenses
-
- 6a Will the worker perform the services personally? Yes No
- b Does the worker have helpers? Yes No
 If "Yes": Who hires the helpers? Firm Worker
 If hired by the worker, is the firm's approval necessary? Yes No
 Who pays the helpers? Firm Worker
 Are social security and Medicare taxes and Federal income tax withheld from the helpers' wages? . . Yes No
 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? Yes No
 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, bonus, 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 and Medicare taxes 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-MISC Does not report Other (specify)

Attach a copy.

f Does the firm bond the worker? Yes No

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

Does the firm set hours of work for the worker? Yes No
If "Yes," what are the worker's set hours? _____ am/pm to _____ am/pm (Circle whether am or pm)

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?

By whom is the license fee paid?

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 only 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," enter the name and job title of 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," list the other business activities and the amount of time spent on them
 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 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 the intention was expressed.
n Is the worker a traveling or city salesperson? Yes No
 If "Yes": From whom does worker principally solicit orders for 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 this solicitation. %
 Is the merchandise purchased by the customers for resale or 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 a detailed explanation of any other reason why you believe the worker is an independent contractor or is an employee of the firm.

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 must 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 must be signed by the worker. If the worker wants a written determination about services performed for two or more firms, a separate form must be completed and signed for each firm.
Additional copies of this form may be obtained from any Internal Revenue Service office or by calling 1-800-TAX-FORM (1-800-829-3676).