

SS-8 Determination—Determination for Public Inspection

Occupation 01FRW.21 Farm/RanchWorker	Determination: <input checked="" type="checkbox"/> Employee <input type="checkbox"/> Contractor
UILC	Third Party Communication: <input checked="" type="checkbox"/> None <input type="checkbox"/> Yes

Facts of Case

The firm is an equestrian which engaged the worker as an equestrian assistant, from May 2013 to August 2014. There was no written agreement between the parties.

The firm provided training, instructions, and supervision as to the details and means by which the worker was to perform the services. The firm provided the worker with a schedule each evening. She worked 5 days a week, from 4 to 10 hours per day, depending on the firm's owner's schedule. The firm stated the worker determined the methods by which the assignments were performed, but retained the right to dictate those methods when necessary. The firm was responsible for complaints and problem resolution. The worker provided evidence to prove she was required to submit minute by minute daily reports to the firm. She performed the services on the firm's premises 100 percent. The worker stated she was required to attend meetings. The relationship between the parties was continuous, as opposed to a one-time transaction. The worker was required to perform the services personally. The worker worked exclusively for the firm. Her services were an integral and necessary part of the services the firm provided to its customers. The firm hired and paid any substitutes or helpers.

The firm furnished the worker with a work space, all supplies, and equipment, at no expense to her. The worker did not furnish any of the tools or equipment used in performing the services. The worker did not lease equipment. The firm provided the worker with transportation to and from work every day. The firm determined the fees to be charged to its customers. The worker did incur significant business expenses for traveling and was reimbursed for all of those expenses by the firm. The worker was paid a daily wage. The firm's customers paid the firm. The worker did not have a substantial investment in equipment or facilities used in the work, and did not assume the usual business risks of an independent enterprise.

The worker stated she received personal days and back pay. Either party had the option to terminate the worker's services at any time without incurring a penalty or liability. All work produced became the property of the firm. She did not advertise her services in the newspapers or the classified telephone directory, or maintain an office, shop, or other place of business. She was required to perform the services under the name of the firm and for the firm's customers. The relationship between the parties ended when the firm terminated the worker.

Analysis

The worker performed personal services on a continuous basis for the firm. Work was performed on the firm's premises, on a regular schedule set by the firm. The firm provided all significant materials and a workspace to the worker. The worker could not incur a business risk or loss. The worker was paid a daily wage. The worker did not hold the services out to the general public. The above facts do not reflect a business presence for the worker, but rather, strongly reflect the payer's control over the worker's services and the worker's integration into the payer's business. The fact that the worker was not closely monitored would not carry sufficient weight to reflect a business presence for the worker. In fact, many individuals are hired due to their expertise or conscientious work habits and close supervision is often not necessary. Usually, independent contractors advertise their services and incur expenses for doing so. In this case, the worker did not advertise her services. This is a strong indicator that the worker is not an independent contractor. Based on the common-law principles, the firm had the right to direct and control the worker. The worker shall be found to be an employee for Federal tax purposes.