

SS-8 Determination—Determination for Public Inspection

Occupation 02OFF.8 Receptionist	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 offshore oil company which engaged the worker as a receptionist from 2010 to 2012. This was pursuant to a written agreement between the parties, but was not submitted for review.

The worker received training from the firm's previous receptionist and her office manager. The worker received her assignments from the office manager. She worked Monday to Thursday, from 7:30 AM to 5:30 PM, with a one hour lunch, and Friday from 7:30 AM to 11:30 AM. The firm's office manager determined the methods by which the assignments were performed. The firm's office manager was also responsible for problem resolution. The worker was required to submit online timesheets. She performed the services on the firm's premises 100 percent. The worker was required to attend department meetings. The relationship between the parties was continuous for three years, as opposed to a one-time transaction. The worker was required to perform the services personally. The worker worked exclusively for the firm. The firm hired and paid any substitutes or helpers.

The firm furnished the worker with office space, supplies and equipment, at no expense to her. The worker did not lease equipment. The firm determined the fees to be charged to its clients. The worker did not incur business expenses while providing services to the firm. The worker was paid an hourly wage. The firm's clients 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.

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. In this case, the worker not only did not advertise her services, but she sent in her resume for a job. She was required to perform the services under the name of the firm and for the firm's clients.

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 an hourly 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. Usually, independent contractors advertise their services and incur expenses for doing so. In this case, the worker not only did not advertise her services, but she sent in her resume for a job. 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.