

# SS-8 Determination—Determination for Public Inspection

Occupation

02OFF.12 OfficeWorker

Determination:

Employee

Contractor

UILC

Third Party Communication:

None

Yes

## Facts of Case

According to the information and documentation submitted, the firm's business is an office of oral surgeon. The worker performed services at the firm's office from 2010 to 2016. The firm reported the worker's earnings on Form 1099-MISC at year end in all years.

The worker performed her services at the firm's location. The firm provided the worker with her assignments. The firm provided the equipment, materials, and supplies for the worker to perform her services. The firm controlled payment to the worker for her services. The worker was free to terminate her services without either party incurring any liabilities.

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**Analysis**

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According to the information and documentation submitted concerning the work relationship, the firm provided the worker with assignments. The worker personally performed her services at the firm's premises over a period of six years.

The firm provided all necessary equipment and supplies for the worker to perform her services. The firm controlled payment to the worker for her services. The worker had no investment in facilities and did not have the opportunity for profit or loss. The worker was free to terminate her services without incurring any liabilities.

A continuing relationship between the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists. A continuing relationship may exist where work is performed in frequently recurring although irregular intervals.

The fact that the person or persons for whom the services are performed furnish significant tools, materials, and other equipment tends to show the existence of an employer-employee relationship.

If the worker has the right to end his or her relationship with the person for whom the services are performed at any time he or she wishes without incurring liability, that factor indicates an employer-employee relationship.

Therefore, the firm exercised direction and control over the services performed by the worker to establish that an employee/employer relationship existed.