

**SS-8 Determination—Determination for Public Inspection**

Occupation 02OFF.17 OfficeWorker	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 a credit union in the business of savings and loans. The worker provided her services to the firm as a call center representative in 2012 and performed services such as; answering phone calls, opened and closed accounts, processed loan applications, approved or denied loan applications, and received the Form 1099-MISC for these services.

The worker stated that the firms' supervisors trained her to do all the tasks the job required. The worker received her assignments from the firm's supervisor, and management determined the methods by which the assignments were performed. If problems or complaints arose the worker was required to contact the firm's supervisor and she was responsible for problem resolution. The firm stated that the worker was required to submit a list of completed project assignments, if necessary, for their invoice billing. The worker had a set schedule working Monday, Tuesday, and Thursday from 9:00AM to 5:00PM, 9:00AM to 1:00PM on Wednesday, and 9:00AM to 6:00PM on Friday. The firm contends that the worker's schedule varied depending on the assignment. She provided her services personally on the firms' premises. If additional help was required, the firm hired and compensated the helpers.

The firm provided all the necessary supplies and equipment the worker needed to provide her services such as; the telephone, computer and basic supplies. The worker did not lease any equipment nor were any business expenses incurred in the performance of her services. She received an hourly wage for her services. The firms' customers paid the firm for the services the worker provided. The worker did not assume any financial risk in the relationship. The firm established the level of payment for the services the worker provided.

The worker did not perform similar services for others during the same time period. The worker maintains that she provided her services under the firm's business name. The firm expressed that the worker provided her services in her own name. Both parties retained the right to terminate the relationship without incurring liability. In fact, the relationship ended when the worker quit.

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**Analysis**

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The worker had the skills necessary to provide her services. By requiring the worker to attend meetings, or by using other methods, indicates that the person or persons for whom the services are performed want the services performed in a particular method or manner. This is true even if the training or instruction was only given once at the beginning of the work relationship. The establishment of set hours of work by the person or persons for whom the services are performed is a factor indicating control. If the nature of the occupation makes fixed hours impractical, a requirement that workers be on the job at certain times is an element of control. The firm retained the right, if necessary to protect their business interest, to determine or change the methods used by the worker to perform her assignments.

If a worker must perform services in the order or sequence set by the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own patterns of work. Often, because of the nature of an occupation, the person or persons for whom the services are performed do not set the order of the services or set the order infrequently. However, if the person or persons retain the right to control the order or sequence of the work, this is sufficient to indicate an employer-employee relationship. The facts show that the worker was subject to certain restraints and conditions that were indicative of the firm's control over the worker.

The worker rendered her services personally. If the services must be rendered personally, presumably the person or persons for whom the services are performed are interested in the methods used to accomplish the work as well as in the results. If the work is performed on the premises of the person or persons for whom the services are performed, that factor suggests control over the worker, especially if the work could be done elsewhere. Control over the place of work is indicated when the person or persons for whom the services are performed have the right to compel the worker to travel a designated route, to canvass a territory within a certain time, or to work at specific places as required. The worker's services were under the firm's supervision.

The firm provided the worker with the necessary equipment and materials. 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.

She did not have any financial investment in the business and could not have incurred a business profit or business loss in the performance of her services for the firm. The worker provided her services under the firm's name, and her work was integrated into the firm's business for the firm's clients and were not part of an independent enterprise. The above facts do not reflect a business presence for the worker, but rather, strongly reflect the firm's business.

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.