

SS-8 Determination—Determination for Public Inspection

Occupation 02OFF.27 Administrative Assist	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

According to the information and documentation submitted, the firm's business is performing home inspections. The worker performed general labor services as an administrative assistant. Her services included home inspections and writing inspection reports. The firm reported the worker's earnings on Form 1099-MISC.

The firm verbally provided the worker with her work assignments as customers called to request inspections. The worker personally performed her services at the firm's premises during the firm's normal business hours. The firm provided all necessary materials and supplies for the worker to perform her services. The firm's customers paid the firm for the services. The firm provided payment to the worker for her services. The worker received insurance benefits while providing her services. The worker had no investment in the home inspection business. The firm terminated the worker's services without incurring any liabilities.

Analysis

According to the information and documentation submitted concerning the work relationship, the firm verbally provided the worker with her work assignments. The worker personally performed her services at the firm's premises during its normal business hours.

The firm provided all necessary materials and supplies for the worker to perform her services. The firm's customers paid the firm for the services and the firm controlled the payment to the worker for her services. The worker received insurance benefits while providing her services. The worker had no investment in facilities and did not have the opportunity for profit or loss. Both parties could terminate the worker's services without incurring any liabilities.

If the person or persons for whom the services are performed hire, supervise, and pay assistants, that factor generally shows control over the workers on the job. However, if one worker hires, supervises and pays the other assistants pursuant to a contract under which the worker agrees to provide materials and labor and under which the worker is responsible only for the attainment of a result, this factor indicates an independent contractor status. However, it is also possible that the individual may be an employee acting in the capacity of a foreman for, or a representative of, the employer. See Rev. Rul. 63-115, 1963-1 C.B. 178, with Rev. Rul. 55-593, 1955-2 C.B. 610.

The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing the right is an employer. An employer exercises control through the threat of dismissal, which causes the worker to obey the employer's instructions. An independent contractor, on the other hand, cannot be fired so long as the independent contractor produces a result that meets the contract specifications. See Rev. Rul. 75-41, 1975-1 C.B. 323.

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