

# SS-8 Determination—Determination for Public Inspection

Occupation 03PMW.117 RepairMaintenanceWkr	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 painting services. The worker performed painting services as a painter from March 2011 to April 2015. The firm reported the worker's earnings on Form 1099-MISC at year end.

The worker personally performed his services at the firm's customer's location, or at the firm's workshop, for about 7 to 8 hours per day. The firm provided a schedule of duties for the worker to provide his services. The firm furnished the larger equipment necessary. The worker provided his own small tools. The firm established the level of payment for the painting services. The firm's customer's paid the firm and the firm paid the worker for his services.

The worker had no investment in a business providing similar services. The worker terminated his services without 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 a schedule of duties. The worker personally performed his services at the firm's customer's locations, or the firm's workshop, according to a schedule provided by the firm.

The firm provided the necessary large equipment for the worker to perform his services while the worker supplied his small tools. The firm paid the worker based on the hours of services. The worker had no investment in equipment or facilities and did not have the opportunity for profit or loss. Either party could terminate the services without incurring any liabilities.

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. Work done off the premises of the person or persons receiving the services, such as at the office of the worker, indicates some freedom from control. However, this fact by itself does not mean that the worker is not an employee. The importance of this factor depends on the nature of the service involved and the extent to which an employer generally would require that employees perform such services on the employer's premises. 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 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.