

# SS-8 Determination Analysis

Workers name

Firms name

The Internal Revenue Service applies the common law standard to the facts to determine employment status. Generally, the relationship of employer and employee exists under the common law when the person for whom services are performed has the right to direct and control the means and methods by which the individual who performs the services must accomplish the work. If a worker is subject to control or direction of another merely as to the result to be accomplished by the work and not as to the means and methods for accomplishing the result, the individual is generally not an employee. The information below describes the facts we considered in your case and how we analyzed those facts.

## Facts of Case

Form **14430**  
(Rev. March 2014)

Department of the Treasury - Internal Revenue Service

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## Analysis

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