

# SS-8 Determination—Determination for Public Inspection

Occupation 05PHC.1 Animal/Pest Handler	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

It is our usual practice in cases of this type to solicit information from both parties involved. Upon the submission of the Form SS-8 from the worker, we requested information from the firm concerning this work relationship. [REDACTED], partner of the firm, responded to our request for completion of Form SS-8.

From the information provided the firm is a pet boarding, pet grooming, doggie daycare, and pet obedience training business. The worker was engaged as a pet care giver and kennel worker. The worker's duties included cleaning dog kennels, sweeping and mopping, washing all dog bowls after each feeding, and administering medicines and food to the animals. The worker states he was also known as a doggie daycare sitter. The firm states they provided no training or instructions to the worker. The worker was required to notify the firm if any problems or complaints arose for their resolution. The worker was not required to submit reports to the firm or attend meetings. The worker was required to personally perform his service at the firm's premises. The firm was responsible for the hiring and paying of substitutes or helpers.

The firm provided the facility and all equipment, supplies, and materials to the work relationship. The worker was paid at an hourly rate and the firm states they determined the worker's rate of pay. The firm reported the worker's earnings on Forms 1099-MISC. The firm did not carry worker's compensation insurance on the worker and he was not eligible for employee benefits. The worker did not have an investment in a business related to services performed, he did not incur expenses, and he could not incur a loss as a result of his services.

Either party could terminate the work relationship at any time without either party incurring a liability.

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## Analysis

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As is the case in almost all worker classification cases, some facts point to an employment relationship while other facts indicate independent contractor status. The determination of the worker's status, then, rests on the weight given to the factors, keeping in mind that no one factor rules. The degree of importance of each factor varies depending on the occupation and the circumstances.

Evidence of control generally falls into three categories: behavioral control, financial control, and relationship of the parties, which are collectively referred to as the categories of evidence. In weighing the evidence, careful consideration has been given to the factors outlined below.

Factors that illustrate whether there is a right to control how a worker performs a task include training and instructions. In this case, the worker provided his services on behalf of and under the firm's business name rather than an entity of his own. The firm was responsible for the quality of the work performed by the worker and for the satisfaction of their clients. This gave the firm the right to direct and control the worker and his services in order to protect their financial investment, their business reputation, and their relationship with their clients.

Factors that illustrate whether there is a right to direct and control the financial aspects of the worker's activities include significant investment, unreimbursed expenses, the methods of payment, and the opportunity for profit or loss. In this case, the worker did not invest capital or assume business risks, and therefore, did not have the opportunity to realize a profit or incur a loss as a result of the services provided.

Factors that illustrate how the parties perceive their relationship include the intent of the parties as expressed in written contracts; the provision of, or lack of employee benefits; the right of the parties to terminate the relationship; the permanency of the relationship; and whether the services performed are part of the service recipient's regular business activities. In this case, the worker was not engaged in an independent enterprise. Both parties retained the right to terminate the work relationship at any time without incurring a liability.

Based on the above analysis, we conclude that the firm had the right to exercise direction and control over the worker to the degree necessary to establish that the worker was a common law employee, and not an independent contractor operating a trade or business.