
SS-8 Determination—Determination for Public Inspection

Occupation

Entertainment/Physical Fitness/Sports

Determination:

☒ Employee

☐ Contractor

UILC

Third Party Communication:

☐ None

☐ Yes

I have read Notice 441 and am requesting:

☐ Additional redactions based on categories listed in section entitled "Deletions We May Have Made to Your Original Determination Letter"

☐ Delay based on an on-going transaction

☐ 90 day delay

For IRS Use Only:

Facts of Case

The firm stated that the worker receives assignments by bulletin weekly and minister /secretary and by email. The worker stated that secretary who is giving directions from the pastor of music. If any problems or complaints arise, the firm stated the worker should contact governance board. the worker stated the secretary or the pastor. The worker performed services as available. The worker performed services as a musician- pianist. Both the firm and the worker stated that the worker is required to provide the services personally.

The firm provided the worker with event-related musical instruments such as Pino, music hymns. The worker provided prelude/ postlude music and special music. The worker did not provide anything. The worker did not lease any equipment or facility, but the firm stated that the worker had expenses incurred for purchase of music, possibly small supplies the worker received paid per service of work

There was no written contract describing the terms and conditions of the relationship. The worker indicates they did not perform the same or similar services for others. There was no information submitted or discovered indicating the worker provided their services for others. The worker performed their services in the firm's name. the worker no longer works for the firm

Analysis

After analysis of the common law factors as they related to this case, we find that the firm exercised sufficient control over the worker to establish the existence of an employer-employee relationship

A worker who is required to comply with another person's instructions about when, where, and how he or she is to work is ordinarily an employee. This control factor is present if the person or person for whom the services are performed has the right to require compliance with instructions. Some employees may work without receiving instructions because they are highly proficient and conscientious workers or because the duties are so simple or familiar to them. Furthermore, the instructions that show how to reach the desired results may have been oral and given only once at the beginning of the relationship. See, for example, Rev. Rul. 68-598, 1968-2 C.B. 464, and Rev. Rul. 66-381, 1966-2 C.B. 449.

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. See Rev. Rul. 56-694, 1956-2 C.B. 694

Payment by the hour, week, or month generally points to an employer-employee relationship, provided that this method of payment is not just a convenient way of paying a lump sum agreed upon as the cost of a job. In such instances, the firm assumes the hazard that the services of the worker will be proportionate to the regular payments. This action warrants the assumption that, to protect its investment, the firm has the right to direct and control the performance of the workers. Also, workers are assumed to be employees if they are guaranteed a minimum salary or are given a drawing account of a specified amount that need not be repaid when it exceeds earnings. See Rev. Rul. 74-389, 1974-2 C.B. 330.