

SS-8 Determination—Determination for Public Inspection

Occupation 09DVC.67 Truck Driver	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

The firm is a trucking company and engaged the individual as a truck driver from November 2011 to February 2012. The monies he received for the services he provided for the year 2011 were reported on Form 1099-MISC.

The worker received his assignments verbally from the firm. As in the previous case, the worker received instructions and supervision regarding load deliveries and times in which they were to be delivered. All work was performed on the firm's premises and the firm's customer's premises, during the firm's customers' hours of operation. The worker was required to provide his services personally and if substitutes or helpers were needed it was the firm's responsibility to hire and pay them. If problems or complaints arose as a result of the worker's services, the firm was responsible for problem resolution. The worker stated there were staff and safety meetings. The worker was required to submit fuel and mileage and tax reports.

Similarly, the firm furnished the worker with a vehicle, fuel and truck repair services at no expense to him. The worker did not furnish any significant materials used in performing the services. The firm determined the prices to charge its customers and the customers paid the firm directly. The worker received regular remuneration for the services he provided.

Either party was able to terminate the worker's services at any time without incurring penalty or liability. The worker did not advertise his services in the newspapers or the classified telephone directory, or maintain an office, shop, or other place of business. He was required to perform the services under the name of the firm and for the firm's customers. His services were integrated into the firm's business and business operations and his services were a necessary part of the services the firm provided to its customers. The relationship between the parties ended when the worker stated the firm ceased operation.

Analysis

The worker performed personal services on a continuous basis on a schedule determined by the firm. Work was performed for the firm on the firm's premises and the firm's customers' premises. In this instant case, as in the related case, the firm provided the vehicle, fuel and equipment. The worker did not need to purchase or lease any significant equipment used in the services he provided. The worker did not have a substantial investment in equipment or facilities used in the work; therefore, he could not realize a business profit or business loss. The worker did not maintain his own business. The firm determined the prices to charge its customers and the customers paid the firm directly. The worker received regular remuneration for the services he provided.

The above facts do not reflect a business presence for the worker, but rather, strongly reflect the firm's control over the worker's services and the worker's integration into the firm's business. Based on the common-law principles, the firm had the right to direct and control the worker. The worker shall be found to be an employee for Federal tax purposes.