

EDUCATIONAL RETIREMENT BOARD
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EMPLOYEE VS INDEPENDENT CONTRACTOR (IC) DETERMINATION

Administration Unit: _____ Position: _____

Name (IC): _____ SS #: _____

Retired Member Name _____ Federal ID No. _____

Common-Law Control Test

An individual is an employee under the common-law control test when he is subject to control by the person for whom he renders services over the way he works-that is, control over when he works, where he works, and how he works.

1. Time of work. Does the employer regulate the hours of work during the day?
(An IC is in their own business and usually sets their own hours.) Yes___No___
2. Does the individual furnish the tools, equipment, manuals or written procedures for accomplishing the jobs? Yes___No___
3. Does the individual make these services available to the general public?
(True IC's make their services available to the public. The employer would not be their only source of income.) Yes___No___
4. Will the individual be paid by the jobs as opposed to hourly, weekly, or monthly?
(IC's are paid by the job.) Yes___No___
5. Will the employer pay or reimburse the individual's expenses?
(If the employer reimburses the IC's expense with receipts provided on an account such as mileage, then reimbursements are not 1099 reportable and the payment for services is reportable.) Yes___No___
6. Must the (services) be performed on the employer's premises? Yes___No___
7. Does the employer have the right to discharge the individual?
(An IC should require written notification at least two (2) weeks in advance.) Yes___No___
8. Does the employer provide or control the detail of how the work is to be accomplished?
(An IC delivers only the specific end product without detailed work instructions.) Yes___No___
9. Is the individual required to perform the services personally? Yes___No___
10. Does the arrangement between the individual and employer contemplate continuing or recurring work? Yes___No___
11. Are the services provided by the individual a cog in the mission of the employer? Yes___No___
12. Is the individual in a position to realize a profit or loss as a result of his/her services? Yes___No___
13. Are the services to be performed by the individual currently being performed by employees or last performed by an employee? Yes___No___

Signature of Authorized Official: _____

Title: _____

Date: _____