

OFFICE OF ACCOUNTS & CONTROL

INDEPENDENT CONTRACTOR QUESTIONNAIRE

This questionnaire, based on the Internal Revenue Service Revenue Ruling # 87-41, can be used as a guide to determine the worker's status for tax withholding purposes.

Department:

Vendor Federal Employer's Identification Number:

Vendor Name:

Vendor Address:

Brief Description of Service(s):

Question

Answer

(Please check one for each question).

Yes No

1. Is the worker required to comply with instructions about when, where and how the work is done?
2. Is the worker provided training that would enable him/her to perform a(the) job in a particular manner?
3. Are the services provided by the worker an integral part of the Department's (Agency, Division, Section, Unit) operations?
4. Must the services be rendered personally by worker?
5. Does the Department (Agency, Division, Section, Unit) hire, supervise or pay assistants to help the worker on the job?
6. Is there a continuing relationship between the worker and the Department (Agency, Division, Section, Unit) for which the services are performed? (Are the worker's services continually renewed after expiration of previous "contract"
7. Does the Department (Agency, Division, Section, Unit) set the worker's work schedules?
8. Is the worker required to devote himself full-time to the Department (Agency, Division, Section, Unit) he/she performs services for?
9. Is the work performed at the place of business of the Department, (Agency, Division, Section, Unit) or at specific places designated by the Department (Agency, Division, Section, Unit)?

	<u>Question</u>	<u>Answer</u>	
		Yes	No
10.	Does the Department (Agency, Division, Section, Unit) direct the sequence in which the work must be done?	<input type="radio"/>	<input type="radio"/>
11.	Are regular oral or written reports required to be submitted by the worker?	<input type="radio"/>	<input type="radio"/>
12.	Is the method of payment hourly, weekly, or monthly, (as opposed to commission or by the job)?	<input type="radio"/>	<input type="radio"/>
13.	Are business and/or traveling expenses reimbursed?	<input type="radio"/>	<input type="radio"/>
14.	Does the company furnish tools and materials used by the worker?	<input type="radio"/>	<input type="radio"/>
15.	Has the worker <u>failed</u> to invest in equipment or facilities used to provide the services?	<input type="radio"/>	<input type="radio"/>
16.	Does the arrangement put the worker in the position of <u>not</u> realizing either a loss or a profit on the work?	<input type="radio"/>	<input type="radio"/>
17.	Does the worker perform services exclusively for the Department (Agency, Division, Section, Unit) rather than working for others (businesses) at the same time.	<input type="radio"/>	<input type="radio"/>
18.	Does the worker in fact not make his services regularly available to the general public.	<input type="radio"/>	<input type="radio"/>
19.	Is the worker subject to dismissal for reasons other than nonperformance of contract specifications?	<input type="radio"/>	<input type="radio"/>
20.	Can the worker terminate his/her relationship without incurring a liability for failure to complete a job?	<input type="radio"/>	<input type="radio"/>

A "yes" answer to any one question indicates a factor in favor of assessing the worker as a contract employee and that it will subject the worker to the withholding of federal employment and income taxes, and state income taxes.

Person completing the questionnaire: _____
Name

Title

Date _____

