



# Independent Contractor Status Questionnaire

This form is for employers to use to determine if a worker is a contractor or employee.

Employers keep this form for their records. Do not return to DRS.

## Important Information

DRS provides this form to help employers determine if a worker is an independent contractor or an employee. The employers keep this form for their records.

## Worker Data

Worker's Name (Last, First, Middle)	Date Evaluated (mm/dd/yyyy)	ID Number
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The burden of persuasion in claiming that a worker is an independent contractor or an employee is on the worker or employer making the claim. Refer to [WAC 415-02-110](#) and the Internal Revenue Service for the rules governing independent contractor status.

No one factor determines independent contractor status. Employers need to review the relationship between themselves and the worker to evaluate whether the employer has direction or control over the means and methods of performing the worker's services. The terms of the contract and the actual arrangement under which the services are performed are also part of determining whether a worker is an employee or an independent contractor.

DRS will apply these factors including (but not limited to) the following:

## Right of Control Evaluation

Key: EE = Indicates Employee IC = Indicates Independent Contractor		Yes	No
1	Is the worker required to comply with detailed work instructions or procedures for when, where and how the worker must perform services?	EE	IC
2	Does the employer provide free training for the worker, or have the right to train the worker?	EE	IC
3	Are the worker's services an integral part of the employer's business operations?	EE	IC
4	Can the worker subcontract part or all of the required labor or services to another party?	IC	EE
5	Does the employer hire, supervise and pay others to perform the same job as the worker?	EE	IC
6	Does the worker hire, supervise and pay others on the job under a contract to furnish labor and materials?	IC	EE
7	Does the worker perform continuing services for the employer?	EE	IC
8	Does the employer set the worker's hours, routine or schedule?	EE	IC
9	Is the worker required to devote his or her full time to the employer's business?	EE	IC
10	Does the employer require the worker to perform services on the employer's premises?	EE	IC
11	Does the employer require the worker to perform services in a set sequence?	EE	IC
12	Is the worker required to provide regular, oral or written reports to the employer?	EE	IC
13	Is the worker paid by the hour, week or month?	EE	IC
14	Does the employer reimburse the worker for job-related expenses?	EE	IC
15	Does the worker furnish tools and materials necessary for the services?	IC	EE

Please complete the other side of this form as well.



## Right of Control Evaluation (continued)

Key: EE = Indicates Employee IC = Indicates Independent Contractor		Yes	No
16	Has the worker invested in the equipment or facilities used in performing services?	IC	EE
17	Does the worker have a right to realize a profit or have a significant risk of loss?	IC	EE
18	Does the worker perform the same type of services for several persons or firms?	IC	EE
19	Does the worker offer services to the general public on a regular basis?	IC	EE
20	Does the employer have the right to discharge the worker at will?	EE	IC
21	Does the worker have the right to quit without incurring liability?	EE	IC
22	Does the worker perform services only pursuant to written contracts?	IC	EE
23	Has the worker attained business registrations, professional occupational licenses or certificates required by law to perform contracted services?	IC	EE
24	Has the worker purchased worker's compensation insurance and paid taxes required for an independent business?	IC	EE
25	Does the worker maintain a separate set of books or records, reflecting all items of business income and expenses of an independent business?	IC	EE
26	Has the worker assumed financial responsibility for any defective workmanship or for services not provided?	IC	EE

### Employer's Conclusion

Is the worker an independent contractor? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, is the independent contractor retired from a WA state retirement system? <input type="checkbox"/> Yes <input type="checkbox"/> No
Is the worker an employee? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, is the employee working in an eligible position? <input type="checkbox"/> Yes <input type="checkbox"/> No
Retired from a WA state retirement system? <input type="checkbox"/> Yes <input type="checkbox"/> No

**Note: Report all employees who retired from a WA state retirement system to DRS. Report independent contractors if they retired under the 2008 early retirement factors and they are under age 65.**

### Employer's Comments

Employer Representative Name and Title	
Employer Representative Signature	Date

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