Index

ABATEMENT

Taxation, penalties, 9:48

AGE DISCRIMINATION IN EMPLOYMENT ACT

General discussion, **7:3 to 7:6**Hybrid test, **7:4**Interference with relationship, **7:6**

AGENCY TEST

Age Discrimination in Employment Act, 7:5

Americans with Disabilities Act, 7:1

Americans with Disabilities Act, **7:14** Employee Retirement Income Security Act, **6:2**

AMERICANS WITH DISABILITIES ACT

General discussion, 7:12 to 7:15 Common law agency test, 7:14 Hybrid test, 7:13 State statutes, 7:15

ASSISTANTS

Taxation, hiring, supervising and paying of assistants, **9:10**

AUDIOLOGISTS

Private Letter Rulings and other rulings, 19:23

AUDITS

Taxation (this index)

BACKUP WITHHOLDING

Taxation, penalties, 9:47

BIOFEEDBACK THERAPISTS

Private Letter Rulings and other rulings, 19:27

BIOTECH CONSULTANT

Independent contractor clause, 22:18

BUILDING AND CONSTRUCTION

General discussion, **22:16 to 22:21**Contractor services agreement, **22:17**

BUILDING AND CONSTRUCTION

-Cont'd

Engineering contract, 22:21
Forms, generally, 22:16 to 22:21
Repaving and sidewalk conditions, bid proposal for, 22:20
Utility company, contract with, 22:16

CHECKLISTS

General discussion, 2:1 to 2:10
Audits, 1:24
Discrimination laws, 2:9
Employee Retirement Income Security Act, 2:8
Fair Labor Standards Act, 2:6
National Labor Relations Act, 2:7
Taxation (this index)
Unemployment compensation, 2:10
Workers' compensation, 2:5

CLASSIFICATION SETTLEMENT PROGRAM

Taxation (this index)

CLERICAL WORKERS

Private Letter Rulings and other rulings, **19:12**, **19:28**

COMMON LAW

General discussion, 1:2 to 1:4

Agency Test (this index)

Economic Realities Test (this index)

Hybrid Test (this index)

Right-to-Control Test (this index)

COMPUTER SOFTWARE

General discussion, 22:22 to 22:26 Consulting and development agreement, 22:23

Forms, generally, 22:22 to 22:26 Inventions, copyright clause, 22:26 Programmer's agreement, 22:24, 22:26

Supply agreement, 22:25

COMPUTER SUPPORT COORDINATORS

Private Letter Rulings and other rulings, 19:26

CONSTRUCTION

Building and Construction (this index)

CONSULTANTS

General discussion, 22:1 to 22:15, 23:1 to 23:3

Biotech, 22:18

Compliance with laws, 22:5

Dot com industry, contract, 22:2

Environmental services agreement, 22:14, 22:15

Forms, generally, 22:1 to 22:15, 23:1 to 23:3

Health care industry, contract, **22:4** Long form, **23:2**

Marketing services, contract for, **22:3** Master education agreement, **22:13**

Municipality, contract with, 22:9

Nontechnical services agreement, 22:10

Professional services, contract for, 22:8, 22:12

Short form, 23:1

Special conditions, environmental services agreement, **22:15**

Summaries of sample agreements, 23:3

Utility company, contract with, 22:6

CONTINUING RELATIONSHIP

Taxation, 9:11

COSTS

Taxation, 9:18

COURIERS

Private Letter Rulings and other rulings, **19:14**

DELIVERY PERSONS

Private Letter Rulings and other rulings, 19:18

DENTAL ASSISTANTS

Private Letter Rulings and other rulings, 19:33

DIRECT SELLERS

Taxation (Section 3508), 12:2, 13:3

DISCHARGE

Termination of Relationship (this index)

DISCRIMINATION

General discussion, 1:17, 1:18, 7:1 to 7:18

Age Discrimination in Employment Act (this index)

Americans with Disabilities Act (this index)

Applicable tests, 7:2

Checklist, 2:9

EEOC policy statement number 915, control by third parties over employment relationship between individual and employer, 7:17

Rehabilitation Act, 7:16

Section 1981, 1:18

Title VII (this index)

DISTRIBUTORS

Private Letter Rulings and other rulings, **19:16**

DOT COM INDUSTRY

Consultants, contract, 22:2

ECONOMIC REALITIES TEST

General discussion, 1:3

Fair Labor Standards Act (this index)

Unemployment compensation, **8:7** Workers compensation, **3:7**

EEOC POLICY STATEMENT NUMBER 915

Control by third parties over employment relationship between individual and employer, **7:17**

EMPLOYEE RETIREMENT INCOME SECURITY ACT

General discussion, 1:16, 6:1 to 6:10

Checklist, 2:8

Common law agency test, 6:2

Contract, effect of, 6:4

EMPLOYEE RETIREMENT INCOME SECURITY ACT

-Cont'd

Determination of status, generally, **6:3 to 6:9**

Failure to provide plan information under Title I. **6:8**

Interference with benefits, Section 510 claims, **6:9**

Preemption of state common law claims, **6:7**

Vizcaino v. Microsoft, **6:6** Whole, factors taken as, **6:5**

ENGINEERS

Contracts, 22:21

Private Letter Rulings and other rulings, **19:6**

ENVIRONMENTAL SERVICES

Consultants, contract, 22:14, 22:15

ERISA

Employee Retirement Income Security Act (this index)

EXECUTIVES

Private Letter Rulings and other rulings, **19:11**

EXPENSES

Taxation, 9:18

FAIR LABOR STANDARDS ACT

General discussion, 1:14, 4:1 to 4:8, App 4A

Checklist, 2:6

Economic dependence, economic realities test, **4:6**

Economic realities test, generally, **4:2 to 4:6**

Employment relationship under the FLSA, generally, **4:7**

Evaluation of factors, economic realities test, **4:5**

Supreme Court, economic realities test, **4:3**

Totality of circumstances, economic realities test, **4:4**

FIRST AMENDMENT PROTECTIONS

General discussion, 1:26

FLSA

Fair Labor Standards Act (this index)

FORMS

General discussion, 22:1 to 22:26 Building and Construction (this index)

Computer Software (this index)
Consultants (this index)

GOVERNMENT CONTRACTS

Record keeping, 11:4

HEALTH CARE INDUSTRY

Medical Care Industry (this index)

HELP DESK COORDINATORS

Private Letter Rulings and other rulings, 19:26

HOMEWATCHERS

Private Letter Rulings and other rulings, 19:1

HYBRID TEST

General discussion, 1:4

Age Discrimination in Employment Act, **7:4**

Americans with Disabilities Act, 7:13 Title VII, 7:8

INDUSTRY PRACTICES

Taxation, safe harbor of Section 530, **9:32**

INSTRUCTIONS

Taxation, 9:6, 15:2

INSTRUCTORS

Private Letter Rulings and other rulings, 19:22

INSURANCE ADJUSTERS

Private Letter Rulings and other rulings, 19:9

INTEGRATION

Taxation, 9:8

INTERFERENCE WITH RELATIONSHIP

Age Discrimination in Employment Act. **7:6**

INVENTIONS

Computer software, copyright clause, 22:26

JUDICIAL PRECEDENT

Taxation, safe harbor of Section 530, **9:30**

JURISDICTION

Title VII, inquiry necessary to determine jurisdiction, **7:9**

LEASING OF EMPLOYEES

General discussion, 1:22

LICENSING

Workers compensation, right-tocontrol test, **3:6**

LIFEGUARDS

Private Letter Rulings and other rulings, **19:17**

LIMOUSINE INDUSTRY

Worker classification, 21:1

MARKETING SERVICES

Consultants, contract, 22:3

MASTER EDUCATION AGREEMENT

Consultants, 22:13

MASTER SERVICES AGREEMENT

Consultants, 22:12

MATERIALS AND TOOLS

Taxation, 9:19

MEDICAL CARE INDUSTRY

Consultants, contract, 22:4

Technologists, IRS private letter ruling, **19:40**

Title VII, 7:10

MOVING INDUSTRY

Classification, van operators, 21:2

MUNICIPALITIES

Consultants, contract, 22:9

NATIONAL LABOR RELATIONS ACT

General discussion, 1:15, 5:1 to 5:6

NATIONAL LABOR RELATIONS

ACT—Cont'd

Case examples, 5:3 to 5:5

Checklist, 2:7

Nontransportation workers, 5:5

Right-to-control test, generally, 5:2 et

seq

Transportation workers, 5:4

NOTICES

Taxation, penalties, 9:46

OFFSETS

Taxation, penalties, 9:48

OVERVIEW

General discussion, 1:1 to 1:28

OWNER-OPERATOR

Private Letter Rulings and other rulings, 19:20

PAVING

Bid proposal, 22:20

PENALTIES

Taxation (this index)

PENSION PROTECTION ACT OF 2006

General discussion, 12:1

PERSONAL SERVICES TEST

Unemployment compensation, 8:6

PHYSICIANS

Private Letter Rulings and other rulings, 19:5

POSTAL WORKERS

Private Letter Rulings and other rulings, 19:25

PRECEDENT

Taxation, safe harbor of Section 530, **9:30**

PREEMPTION

Employee Retirement Income Security Act, **6:7**

PRIVATE LETTER AND OTHER RULINGS

Taxation (this index)

PRODUCT DEMONSTRATORS

Private Letter Rulings and other rulings, **19:3**

PROFESSIONAL SERVICES

Consultants, contract, 22:8, 22:12

PROGRAMMERS

Computer Software (this index)

QUESTIONNAIRE

Taxation (Form SS-8), **1:23, 15:1, 15:2**

REAL ESTATE AGENTS

Taxation (Section 3508), 12:2, 13:3

RECORD KEEPING

General discussion, 11:1 to 11:10 Checklist of documents to retain, 11:5 to 11:9

Contract administration documents, **11:7**

Contractual documents, 11:6

Documents not subject to government requirements, 11:3

Duration of retention, 11:9

Government contracts, 11:4

Government requirements, 11:2, 11:3

REHABILITATION ACT

Termination documents, 11:8

Discrimination, 7:16

REPAVING

Bid proposal, 22:20

REPORTS AND REPORTING

Taxation, 2:4, 9:16, 9:35, 9:36

RESEARCH ASSISTANTS

Private Letter Rulings and other rulings, 19:27, 19:38

RESOURCES

General discussion, 1:25

REVIEW

Taxation, audits, 9:40

RIGHT-TO-CONTROL TEST

General discussion, 1:2

National Labor Relations Act (this index)

RIGHT-TO-CONTROL TEST

—Cont'd

Taxation, 9:4

Unemployment compensation, 8:2 Workers' compensation, 3:4 to 3:6

SAFEGUARDS

General discussion, 1:20 to 1:23
Drafting good contract, 1:20
Form SS-8, 1:23
Incorporation of independent contractors, 1:22

Leasing of employees, 1:22

SAFE HARBOR

Taxation (this index)

SALESPERSONS

Private Letter Rulings and other rulings, **19:4**, **19:13**, **19:21**

SANITATION INSPECTORS

Private Letter Rulings and other rulings, 19:32

SECTION 1981

Discrimination, 1:18

SIDEWALKS

Bid proposal, 22:20

SMALL BUSINESS JOB PROTECTION ACT OF 1996

General discussion, **12:1**, **13:1**, **13:2** Legislative history, **13:1**, **13:2**

SOCIAL WORKERS

Taxation, IRS private letter ruling, 19:39

SOFTWARE

Computer Software (this index)

STATE MISCLASSIFICATION LAWS

General discussion, 1:27

STATUTES

General discussion, **1:5** and see more specific topics

TAXATION

General discussion, 1:6 to 1:11, 9:1 to 9:49

TAXATION—Cont'd	TAXATION—Cont'd
Abatement, penalties, 9:48	Determination of employer's liability
Assistants, hiring, supervising and	for certain employment taxes
paying of, 9:10	(Section 3509), 12:3 , 13:4
Audits	Direct sellers (Section 3508), 12:2,
general discussion, 1:9, 9:37 to	13:3
9:42	Discharge, right to, 9:24
checklist, 1:24	Employees vs. independent contrac-
classification settlement program,	tors, 21:3, 21:4
9:41, 9:42	Examination, classification settlement
exemption from having indepen-	program, 17:4
dent contracts reclassified as	Excerpted IRS Publication 15-A,
employees during employ-	16:1
ment tax audits, 2:3	Exemption from having independent
review, 9:40	contractors reclassified as
safe harbor of Section 530, past IRS audits, 9:31	employees during employment tax audits, 2:3
source of audits, 9:37	Expenses for business or travel, pay-
time limitations, 9:39	ment of, 9:18
voluntary classification settlement	Factors
program, 9:42	general discussion, 9:5 to 9:25
Backup withholding, penalties, 9:47	checklist for determining worker
Checklist for determining worker	status, 2:2
status	continuing relationship, 9:11
general discussion, 2:1 to 2:4	discharge, right to, 9:24
exemption from having indepen-	expenses for business or travel,
dent contracts reclassified as	payment of, 9:18
employees during employ-	full-time employment, 9:13
ment tax audits, 2:3	hiring, supervising and paying
relationship of worker and busi-	assistants, 9:10
ness, examination of, 2:1 reporting procedures, compliance	hour, week or month, payment by, 9:17
with, 2:4	hours of work set, 9:12
twenty-factors test, 2:2	instructions, 9:6
Classification settlement program	integration, 9:8
general discussion, 1:11, 17:1 to	investment, significant, 9:20
17:9	multiple firms, working for at one
audits, 9:41, 9:42	time, 9:22
background, 17:2	order or sequence set, 9:15
description of program, 17:3	personally rendered services, 9:9
eligible cases, 17:6	premise of employer, doing work
examination, 17:4	on, 9:14
IRS form 8952 (for VCSP	profit or loss, realization of, 9:21
program), 17:8, 17:9	public, making services available
two-year period, 17:5	to, 9:23
voluntary program, IRS 2012-45,	reports, oral or written, 9:16
17:7	terminate, right to, 9:25
Common law right-to-control, 9:4	tools and materials, furnishing of,
Continuing relationship, 9:11	9:19

TAXATION—Cont'd	TAXATION—Cont'd
Factors—Cont'd training, 9:7	Private Letter Rulings and other rulings
Full-time employment, 9:13	general discussion, 19:1 to 19:40
Hiring assistants, 9:10	audiologists, 19:23
Hour, payment by, 9:17	biofeedback therapists, 19:27
Hours of work set, 9:12	clerical workers, 19:12 , 19:28
Independent contractors vs. employees, 21:3 , 21:4	computer support coordinators, 19:26
Industry practice, safe harbor of Sec-	couriers, 19:14
tion 530, 9:32	delivery persons, 19:18
Industry-specific guidelines, 9:26,	dental assistants, 19:33
21:1 to 21:3	distributors, 19:16
Instructions, 9:6 , 15:2	engineering consultants, 19:6
Integration, 9:8	executives, 19:11
Investment, significant, 9:20	help desk coordinators, 19:26
IRS form 8952 (for VCSP program),	homewatchers, 19:1
17:8, 17:9	instructors, 19:22
IRS guidelines, 21:1 to 21:4	insurance adjusters, 19:9
IRS summertime tax tip, 21:3	lifeguards, 19:17
IRS test, 1:6	medical technologists, 19:40
Judicial precedent, safe harbor of	owner-operators, 19:20
Section 530, 9:30	physicians, 19:5
Legislative history, 13:3, 13:4	postal employees, 19:25
Limousine industry, 21:1	product demonstrators, 19:3
Loss or profit, realization of, 9:21	research assistants, 19:38
Materials, furnishing of, 9:19	research study coordinators, 19:27
Medical technologist, IRS private	salespersons, 19:4, 19:13, 19:21
letter ruling, 19:40	sanitation inspectors, 19:32
Month, payment by, 9:17	social workers, 19:39
Moving industry, van operators, 21:2	teachers, 19:22
Multiple firms, working for at one time, 9:22	technical support specialists, 19:31
Notices, penalties, 9:46	therapeutic residential communi-
Offsets, penalties, 9:48	ties, voluntary, 19:37
Order or sequence set, 9:15	truck drivers, 19:7, 19:24
Paying assistants, 9:10	writers, 19:2, 19:15
Penalties	Profit or loss, realization of, 9:21
general discussion, 1:10, 9:43 to	Public, making services available to,
9:48	9:23
abatement and offsetting, 9:48	Questionnaire (Form SS-8), 1:23,
amount of penalty, 9:44	15:1, 15:2
	Real estate agents (Section 3508),
backup withholding, 9:47	12:2, 13:3
notices, 9:46	Reasonable basis, safe harbor of Sec-
persons liable, 9:45	tion 530, 9:29 to 9:33
Personally rendered services, 9:9	Regulations, 14:1, 14:2
Premises of employer, doing work on, 9:14	Relationship of worker and business, examination of, 2:1

TAXATION—Cont'd Reports and reporting, 2:4, 9:16, 9:35, 9:36 Responsibilities of corporation, 9:2 Revenue Act of 1978 as amended by the Pension Protection Act of 2006, **12:1** as amended by the Small Business Job Protection Act of 1996, 12:1 Revenue Procedure 85-18: implementation of Section 530, 18:1 Revenue Rulings, 18:2 Review, audits, 9:40 Rulings, safe harbor of Section 530, 9:30 Safe harbor of Section 530 general discussion, 1:7, 9:27 to 9:33, 18:1 actual treatment, 9:28 filing of IRS forms, 9:33 industry practice, 9:32 judicial precedent, published rulings and technical advice, 9:30 past IRS audits, 9:31 reasonable basis, 9:29 to 9:33 Revenue Procedure 85-18: implementation of Section 530, 18:1 Social worker, IRS private letter ruling, 19:39 Statutory employees and nonemployees, **1:8, 9:34** Summertime tax tip, 21:3 Supervising assistants, 9:10 Supplemental tax guide (Publication 15-A), **16:1** Technical advice, safe harbor of Section 530, **9:30** Terminate, right to, 9:25 Time limitations, audits, 9:39 Tools, furnishing of, 9:19 Training and training materials, 9:7, 20:1 Travel expenses, payment of, 9:18

Two-year period, classification settlement program, **17:5**

TAXATION—Cont'd

Van operators in moving industry, 21:2

Voluntary classification settlement program, **9:42**

Week, payment by, 9:17

Withholding, "employee" defined for purposes of, **14:2**

TEACHERS

Private Letter Rulings and other rulings, 19:22

TECHNICAL ADVICE

Taxation, safe harbor of Section 530, **9:30**

TECHNICAL SUPPORT SPECIALISTS

Private Letter Rulings and other rulings, 19:31

TERMINATION OF RELATIONSHIP

Record keeping, 11:8 Taxation, 9:24, 9:25

THERAPEUTIC RESIDENTIAL COMMUNITIES

Private Letter Rulings and other rulings, 19:37

TITLE VII

General discussion, **7:7 to 7:11**Hybrid test, **7:8**Jurisdiction, inquiry necessary to determine, **7:9**Medical profession, **7:10**State statutes, **7:11**

TOOLS AND MATERIALS

Taxation, 9:19

TOTALITY OF CIRCUMSTANCES

Fair Labor Standards Act, economic realities test, **4:4**

TRAINING AND TRAINING MATERIALS

Taxation, 9:7, 20:1

TRANSPORTATION WORKERS

National Labor Relations Act, 5:4

INDEX

TRAVEL EXPENSES

Taxation, 9:18

TRUCK DRIVERS

Private Letter Rulings and other rulings, 19:7, 19:24

UNEMPLOYMENT COMPENSATION

General discussion, 1:19, 8:1 to 8:8

ABC test, 8:3

AB test, 8:4

AC test, 8:5

Checklist, 2:10

Common law right-to-control test, **8:2**

Economic realities test, 8:7

Personal services test, 8:6

UTILITY COMPANIES

Building and construction, **22:16** Consultants, contract, **22:6**

VAN OPERATORS

Taxation, moving industry, 21:2

WORKERS' COMPENSATION

General discussion, 1:13, 3:1 to 3:9

Checklist, 2:5

Integral relation/economic realities test, **3:7**

Licensing, right-to-control test, 3:6

Relationship of parties, right-tocontrol test, **3:5**

Relative nature of the work test, 3:8

Right-to-control test, 3:4 to 3:6

Statutory employment, 3:3

Tests to determine application of statute, **3:2**

WRITERS

Private Letter Rulings and other rulings, **19:2, 19:15**