



**Independent Contractor Analysis**



NOTE: Complete a separate form for each job title. Attach additional sheets if necessary to explain an answer.

This form is to be completed by:  Employing Unit/Business  Worker

**Attach copies of any written agreements, billing statements, applications, or contracts between the employing unit and the worker. If the agreement was oral, please reduce it to writing and attach. If any state or federal agency has ruled on the same job class as this worker or another of the same job class, attach a copy of the ruling. (Note: These documents will not be returned.) Worker and Employing Unit: Answer all of the questions. If the worker is still performing services, describe the working arrangement through the current date. If you do not know an answer, write "don't know" next to the question. If a question does not apply, write "n/a" next to the question. If the worker was a sales person, also answer Question 22. Employing Unit: Also answer Question 23.**

What is the name and address of the employing unit/business?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

What type of work was done by the employing unit/business? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

What is the name of the worker being investigated? \_\_\_\_\_

What is the worker's social security number? \_\_\_\_\_

What is the worker's federal employer identification number? (if applicable) \_\_\_\_\_

What is/was the worker's job class or title? \_\_\_\_\_

If the work performed was not part of the employing unit's regular business, how did it differ? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

What dates did the worker perform services for the employing unit/business? \_\_\_\_\_

Did the employing unit provide Form 1099 or W-2 to the worker for income tax purposes? \_\_\_\_ If yes, specify which form was provided  1099  W-2.

Briefly describe the worker's job. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



While working for the employing unit:

- 1. Did the worker perform services at the employing unit's place of business? .....  Yes  No
- 2. Could the worker perform services for a competitor of the employing unit? .....  Yes  No
- 3. Did the worker use any of the employing unit's equipment or facilities to do the work? .....  Yes  No
- 4. Were the worker's business or travel expenses reimbursed by the employing unit? .....  Yes  No
- 5. Did the worker receive any training from the employing unit? .....  Yes  No
- 6. Could the worker sub-contract the job or hire and pay others to do the work? .....  Yes  No
- 7. Did the worker hire and/or supervise other workers? .....  Yes  No  
     If yes, did the employing unit pay those workers?.....  Yes  No
- 8. Was there a written contract between the employing unit and the worker? (If yes, provide a copy) .  Yes  No
- 9. Were there set hours of work? .....  Yes  No
- 10. Did the employing unit give the worker instructions about:
  - A) When to do the work?.....  Yes  No
  - B) How to do the work? .....  Yes  No
- 11. Could the worker provide his/her services outside of the employing unit's regular business hours?  Yes  No
- 12. Was the worker required to keep the employing unit informed of the progress of the work?.....  Yes  No
- 13. Did the worker bill the employing unit for services performed? (If yes, submit a copy).....  Yes  No
- 14. Was the worker paid by:
  - A) Time? (hourly, weekly, or monthly).....  Yes  No
  - B) Salary? .....  Yes  No
  - C) Commission? .....  Yes  No
  - D) The Job? .....  Yes  No
- 15. Did the employing unit provide:
  - A) Health or life insurance? .....  Yes  No
  - B) Vacation, holiday, or sick pay? .....  Yes  No
  - C) Retirement benefits?.....  Yes  No
  - D) Workers' Compensation coverage? .....  Yes  No
  - E) Bonuses? .....  Yes  No
- 16. Did the employing unit direct the sequence in which the work must be done?.....  Yes  No
- 17. Was the worker supervised by an employee of the employing unit? .....  Yes  No
- 18. Was the worker in business for himself/herself? .....  Yes  No
  - A) If yes, did the worker have a financial investment in the business?.....  Yes  No
  - B) If yes, did the worker advertise to the general public?.....  Yes  No
  - C) If yes, did the worker carry business liability insurance? .....  Yes  No
- 19. Could the worker quit or be discharged at any time without a breach of contract penalty? .....  Yes  No
- 20. Was the worker responsible for redoing defective work without additional compensation?.....  Yes  No
- 21. Do you believe the worker was an  employee or  independent contractor? Explain the reason for this belief.

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**22. IF THE WORKER WAS A SALESPERSON, ALSO ANSWER THESE QUESTIONS.**

- A) Did the worker:
  - 1) Solicit orders for business supplies or merchandise for resale? .....  Yes  No
  - 2) Sell consumer products/services directly to buyers on a buy-sell, deposit-commission or similar basis? .....  Yes  No
  - 3) Perform services as an insurance or real estate agent or solicitor? .....  Yes  No
- B) Did the worker sell full-time for the employing unit? .....  Yes  No
- C) Could the worker concurrently sell for a competitor of the employing unit?.....  Yes  No
- D) Was the worker required to make a business investment other than travel expenses and transportation?.....  Yes  No
- E) Would the worker be penalized for not attending sales meetings?.....  Yes  No

**23. ITEMS A – G BELOW ARE TO BE COMPLETED ONLY BY THE EMPLOYING UNIT/BUSINESS**

- A) Unemployment Tax (UT) Account Number of Employing Unit (if applicable): \_\_\_\_\_
- B) Form of Organization:  Sole Proprietorship,  Partnership,  Corporation,  Other (specify) \_\_\_\_\_  
\_\_\_\_\_
- C) Total number of workers in this class considered independent contractors. \_\_\_\_\_
- D) Total number of workers in this class considered employees. \_\_\_\_\_
- E) If a number was entered for C) and D), explain the difference between the independent contractors and employees. \_\_\_\_\_
- F) When did a worker in this job class first perform services of any kind for the employing unit/business?  
\_\_\_\_\_
- G) Do all workers in this class who are considered independent contractors perform services under the same terms and conditions? .....  Yes  No  
(explain any differences) \_\_\_\_\_  
\_\_\_\_\_

**I reviewed this completed questionnaire, including any accompanying documents, and to the best of my knowledge and belief, the information provided is true and correct. I understand that knowingly providing false or misleading statements to the Department of Revenue is punishable as a third degree felony pursuant to Section 443.071, Florida Statutes.**

Employing Unit/Business Representative Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

Worker Signature \_\_\_\_\_

Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

Field Auditor or Claims Investigator Signature \_\_\_\_\_

Date \_\_\_\_\_