IOWA WORKFORCE DEVELOPMENT

Smart. Results.

Unemployment Insurance Tax Bureau
1000 E Grand Avenue
Des Moines, Iowa 50319

Under the Iowa Employment Security Law, every person performing services for pay is presumed to be an employee, unless the department is satisfied this person is self-employed or an independent contractor.

Instructions:

The word FIRM, as used in this form, includes any type of business organization.

A SIGNATURE IS REQUIRED ON THE BOTTOM OF PAGE 5. All parties must answer questions on pages 1 through 4. If the position involves sales, also complete the bottom of page 4 and all of page 5. Attach supplemental sheets for those questions which require more space.

Attach copies of written agreements, instruction manuals, rules and policies to be followed. Include copies of invoices, memos, W-2 and 1099 forms. Provide us with any documentation you feel is important. In addition, please inform us of current litigation concerning the worker.

The department's ruling on this matter will apply to the worker listed below and to any other worker in the same class. If you want a ruling on more than one class of workers, you should submit a separate questionnaire form, 68-0192, for each class.

Firm or individual for whom worker performed services:

Name: _____ FEIN: _____

DBA: _____ Phone: _____

Address 1: _____

Address 2: _____

City: _____ State: _____ Zip/Postal Code: _____

Worker that performed services:

Name: _____ SSN: _____

DBA: _____ Phone: _____

Address 1: _____

Address 2: _____

City: _____ State: _____ Zip/Postal Code: _____

Type of Organization:

- ☐ Sole Proprietor
- ☐ Partnership
- ☐ Corporation
- ☐ Professional Corporation (PC)
- ☐ Limited Liability Company (LLC)
- ☐ Limited Liability Partnership (LLP)
- ☐ Religious Organization
- ☐ Government
- ☐ Other (Specify) _____

***Attach a list of all workers to whom this questionnaire applies. List their names, home addresses, Social Security Numbers and periods of service.**

Equal Opportunity Employer/Program
Auxiliary aids and services are available upon request to individuals with disabilities.
For deaf and hard of hearing, use Relay 711.

General Information

What is the firm's business? _____

What is the worker's job title? _____

What services did the worker perform for the firm? _____

Date services performed were from _____ to _____

What is the firm's business? _____

Did the worker previously perform service for the firm? ☐ Yes ☐ No

If "Yes", what were the dates of the prior service? _____

If "Yes", explain the differences, if any, between the current and prior services. _____

Total number of workers who performed or are performing the same or similar services. _____

How did the worker obtain the job? ☐ Application ☐ Bid ☐ Employment agency ☐ Other (specify) _____

Why do you believe the worker is an employee, self employed or an independent contractor? _____

Is there a written agreement between the firm and the worker? ☐ Yes ☐ No

If "Yes", attach a signed copy of the written agreement.

Is the working arrangement different from the original written agreement? ☐ Yes ☐ No

If "Yes", explain: _____

What name does the worker operate under when performing services for the firm?

☐ Firm's name ☐ Worker's name ☐ Other

What arrangements are made with the firm if the worker is absent for an extended period of time? _____

Behavioral Control - Relationship

What is the worker's daily routine? (e.g., schedule, hours, etc.) _____

Where does the worker perform services? ☐ Firm's premises ☐ Worker's premises ☐ Other

If "Other", explain: _____

Is the worker required to report in person to the firm's office, branch or job site? ☐ Yes ☐ No

If "Yes", how often? _____

If "Yes", what is the purpose of the visits? _____

Is the worker required to attend any meetings? ☐ Yes ☐ No

If "Yes", is there a penalty for not attending? ☐ Yes ☐ No

Is the worker required to provide the services personally? ☐ Yes ☐ No

For what time period was the worker engaged? ☐ Permanently ☐ For a specific job

Are the worker's services supervised or reviewed by the firm or its representatives? ☐ Yes ☐ No

If "Yes", how: _____

Does the firm have the right to direct and control the manner in which the services are performed? ☐ Yes ☐ No

If "Yes", how: _____

Behavioral Control - Relationship (continued)

Does the firm have priority over the worker's services? ☐ Yes ☐ No

How does the worker receive work assignments? _____

Are reports required from the worker? ☐ Yes ☐ No

If "Yes", attach examples: _____

Who decides how the work assignments are completed? ☐ Firm ☐ Worker

What action can the firm take if the worker's services are not satisfactory? _____

Who does the worker contact if problems or complaints arise? _____

Who is responsible for resolving the problems or complaints? ☐ Firm ☐ Worker ☐ Other

Does the firm carry worker's compensation insurance on the worker? ☐ Yes ☐ No

Can or does the worker employ assistants (helpers)? ☐ Yes ☐ No

Is the worker required to notify the firm of the hiring of assistants? ☐ Yes ☐ No

Are the assistants subject to the firm's control or supervision? ☐ Yes ☐ No

Can the firm discharge the assistants? ☐ Yes ☐ No

Is the firm required to carry workers' compensation insurance on the assistants? ☐ Yes ☐ No

Who pays the assistants or helpers? ☐ Firm ☐ Worker ☐ Other

Is the worker reimbursed if the worker pays the assistants or helpers? ☐ Yes ☐ No

Is the worker reimbursed if the worker pays the assistants or helpers? ☐ Yes ☐ No

If "Yes", explain: _____

Financial Control

Who provides the following? (If "Other", explain)

Equipment	☐ Firm	☐ Worker	☐ Other	Tools	☐ Firm	☐ Worker	☐ Other
Supplies	☐ Firm	☐ Worker	☐ Other	Vehicle	☐ Firm	☐ Worker	☐ Other
Materials	☐ Firm	☐ Worker	☐ Other				

Does the firm rent/lease equipment to the worker? ☐ Yes ☐ No

If "Yes", what are the terms? (Attach a copy of the agreement) _____

Does the worker pay for any expenses in performing services for the firm? ☐ Yes ☐ No

If "Yes", list the expenses: _____

What, if any, expenses are reimbursed by:

The firm _____

Other party _____

How is the worker paid?

☐ Hourly wage ☐ Salary ☐ Piece work ☐ Commission ☐ Lump sum ☐ Other (Specify) _____

Who does the customer pay? ☐ Firm ☐ Worker

If "Worker", does the worker pay the total amount to the firm? ☐ Yes ☐ No

If "No", explain: _____

Relationship of the Firm and Worker

Can the worker incur any financial risk or loss? (e.g., loss or damage of equipment, material, etc) ☐ Yes ☐ No

If "Yes", explain: _____

Are benefits available to the workers? (e.g., vacation pay, sick pay, healthcare, etc.) ☐ Yes ☐ No

If "Yes", list: _____

Can the firm or worker end this relationship at anytime without incurring liability or penalty? ☐ Yes ☐ No

If "No", explain: _____

Can the firm discharge the worker at any time? ☐ Yes ☐ No

If "Yes", explain: _____

Did the worker perform similar services for others during the same time period? ☐ Yes ☐ No

If "Yes", is the worker required to get the firm's approval? ☐ Yes ☐ No

Are there any agreements preventing competition between the firm and the worker? ☐ Yes ☐ No

If "Yes", attach any available documentation.

Under whose name is the advertising placed? ☐ Firm ☐ Worker

How does the firm present the worker to its customers? _____

If the worker assembles or processes a product at home, who provides the materials and instructions?

☐ Firm ☐ Worker ☐ Other

What does the worker do with the finished product? _____

Does the worker still perform services for the firm? ☐ Yes ☐ No

If "No", how did the relationship end? _____

For Service Providers or Salespersons

Does the worker sell insurance or real estate? ☐ Yes ☐ No

If "No", list the products(s) or service(s) being sold _____

Does the worker solicit new customers? ☐ Yes ☐ No

Does the firm provide the worker with customer leads? ☐ Yes ☐ No

Is the worker required to follow up on leads furnished by the firm? ☐ Yes ☐ No

Are there any reporting requirements pertaining to the leads? ☐ Yes ☐ No

Are any terms and conditions of sale required by the firm? ☐ Yes ☐ No

If "Yes", describe: _____

Are orders submitted and subject to the firm's approval? ☐ Yes ☐ No

Does the firm determine the worker's territory? ☐ Yes ☐ No

Did the worker pay for a route or territory? ☐ Yes ☐ No

If "Yes", who did the worker pay? _____

If "Yes", how much did the worker pay? _____

For Service Providers or Salespersons (continued)

Does the firm furnish workers with any of the following?

a. Transportation	☐ Yes	☐ No	e. Samples	☐ Yes	☐ No
b. Drawing account	☐ Yes	☐ No	f. Business cards	☐ Yes	☐ No
c. Expense account	☐ Yes	☐ No	g. Order blanks	☐ Yes	☐ No
d. Office facilities	☐ Yes	☐ No	h. Price lists	☐ Yes	☐ No

Does the firm have the rights to require any of the following of the worker?

a. Attendance at meetings	☐ Yes	☐ No	h. Collection of accounts	☐ Yes	☐ No
b. Fixed hours of work	☐ Yes	☐ No	i. Resolution of customer complaints	☐ Yes	☐ No
c. A minimum number of calls	☐ Yes	☐ No	j. Other job duties in addition to selling	☐ Yes	☐ No
d. A minimum volume of sales	☐ Yes	☐ No	k. Maintenance of customer lists	☐ Yes	☐ No
e. Reports	☐ Yes	☐ No	l. Surety bond to be furnished	☐ Yes	☐ No
f. The firm's approval of sale	☐ Yes	☐ No	m. Policies to be followed	☐ Yes	☐ No
g. A minimum territory to be covered	☐ Yes	☐ No	n. Instructions to be followed	☐ Yes	☐ No

Does the worker maintain an inventory of merchandise? ☐ Yes ☐ No

If "Yes, who owns the merchandise? ☐ Firm ☐ Worker ☐ Other (Specify) _____

Where does the worker sell the product(s) or service(s)?

☐ Retail or wholesale establishment ☐ Worker's home ☐ Firm's location

☐ Customer's home ☐ Other (Specify) _____

I have carefully examined all questions. My signature below certifies that my answers and statements are true and complete to the best of my knowledge and belief.

Name: _____ Title: _____

Address: _____

City: _____ State: _____ Zip/Postal Code: _____ Phone: _____

Print and sign completed form or check the box below agreeing to the terms to submit form via email

Signature: _____ Date: _____

☐ **I have agreed to submit this information by electronic means. By checking this box and typing my name below, I am electronically signing this request.**

First Name	MI	Last Name	Date

Return signed form to: Iowa Workforce Development
Unemployment Insurance Tax Bureau
1000 E Grand Ave
Des Moines IA 50319-0209

Email: iwduitax@iwd.iowa.gov