



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 Professional Corporation (PC) Religious Organization
Partnership Limited Liability Company (LLC) Government
Corporation Limited Liability Partnership (LLP) 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.

Questionnaire for Determining Status of Worker (Continued)

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: _____

Questionnaire for Determining Status of Worker (Continued)

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: _____

Questionnaire for Determining Status of Worker (Continued)

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? _____

Questionnaire for Determining Status of Worker (Continued)

For Service Providers or Salespersons (continued)

Does the firm furnish workers with any of the following?

- a. Transportation Yes No
- b. Drawing account Yes No
- c. Expense account Yes No
- d. Office facilities Yes No
- e. Samples Yes No
- f. Business cards Yes No
- g. Order blanks 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
- b. Fixed hours of work Yes No
- c. A minimum number of calls Yes No
- d. A minimum volume of sales Yes No
- e. Reports Yes No
- f. The firm's approval of sale Yes No
- g. A minimum territory to be covered Yes No
- h. Collection of accounts Yes No
- i. Resolution of customer complaints Yes No
- j. Other job duties in addition to selling Yes No
- k. Maintenance of customer lists Yes No
- l. Surety bond to be furnished Yes No
- m. Policies to be followed 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: iwduiatax@iwd.iowa.gov