
EMPLOYER ALERT

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WHAT DO THE OHIO DEPARTMENT OF TAXATION, BUREAU OF WORKERS' COMPENSATION AND OHIO DEPARTMENT OF JOB AND FAMILY SERVICES HAVE IN COMMON?

The answer to the above question is that they are combining their efforts to discover employers who are misclassifying their employees as independent contractors. The three agencies will be sharing information, coordinating enforcement and making recommendations to the General Assembly.

There are a number of factors that go into the determination of whether the worker is an independent contractor or an employee. The following quiz may be helpful to you in recognizing whether your worker is an independent contractor or an employee. These are just some of the factors.

<u>Factor</u>	<u>Employee</u>	<i>or</i>	<u>Independent Contractor</u>
1. The worker receives a flat fee for his services	<input type="checkbox"/>		<input type="checkbox"/>
2. The worker receives medical insurance, vacation leave and sick leave	<input type="checkbox"/>		<input type="checkbox"/>
3. All of the worker's out of pocket expenses are reimbursed by the company	<input type="checkbox"/>		<input type="checkbox"/>
4. None of the worker's expenses are reimbursed by the company	<input type="checkbox"/>		<input type="checkbox"/>
5. The worker is directed when to show up for work and when to leave	<input type="checkbox"/>		<input type="checkbox"/>
6. The worker is free to make his services available to other companies	<input type="checkbox"/>		<input type="checkbox"/>
7. The worker and the company have entered into a written independent contractor agreement	<input type="checkbox"/>		<input type="checkbox"/>
8. The worker filled out an employment application with the company	<input type="checkbox"/>		<input type="checkbox"/>
9. The worker uses his own computer, tools or equipment	<input type="checkbox"/>		<input type="checkbox"/>

There are other factors and we are here to answer any questions you may have regarding the classification of your workers.

Answer Key: 1. Independent Contractor; 2. Employee; 3. Employee; 4. Independent Contractor; 5. Employee; 6. Independent Contractor; 7. Independent Contractor; 8. Employee; 9. Independent Contractor

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