

OFM Training

COMPLIANCE: INDEPENDENT CONTRACTOR OR EMPLOYEE?

Class Description: This class provides training by the Internal Revenue Service on one of the most difficult and controversial issues in the employment tax field - the definition of an employee under the common law.

Target Group: All state agency personnel responsible for payroll and personal service contracts.

Class Objectives: Upon completion of this class, participants should be able to:

- Identify the common law factors that control the existence of an employer-employee relationship.
- Determine whether an employer-employee relationship exists by applying the elements of control.