

# Worker Classification: It's Not Just About Gig Workers

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69TH UT-CLE TAXATION CONFERENCE, AUSTIN, TEXAS DECEMBER 1-2, 2021

## Blurring the Boundaries



### Workplace

A place where people work, such as an office or factory.

Employer-provided facilities, equipment, etc.



### Home

The place where one lives permanently, especially as a member of a family or household.



### Work from Home

Shifting to full-to-part-time work-from-home.

Mix of employer-provided and individually-owned resources.

# Worker Classification Criteria

**SS-8**  
Form May 2014

**Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding**

OMB No. 1545-0004  
For IRS Use Only - Case Number

Department of the Treasury - Internal Revenue Service

Information about Form SS-8 and its separate instructions is at [www.irs.gov/formss8](http://www.irs.gov/formss8)

Employer's name

Name of firm (or person) for whom the worker performed services

Worker's name

Name of firm (or person) for whom the worker performed services

Worker's mailing address (include street address, apt. or suite no., city, state, and ZIP code)

Worker's mailing address (include street address, apt. or suite no., city, state, and ZIP code)

Trade name

Firm's email address

Worker's daytime telephone number

Worker's email address

Check box number

Firm's website

Worker's alternate telephone number

Worker's fax number

Firm's telephone number (include area code)

Firm's employer identification number

Worker's social security number

Worker's employer identification number (if any)

Note. If the worker is paid for these services by a firm other than the one listed on this form, enter the name, address, and employer identification number of the payer.

**Disclosure of Information**

The information provided on Form SS-8 may be disclosed to the firm, worker, or paper served above to assist the IRS in the determination process. For example, if you are a worker, we may disclose the information you provide on Form SS-8 to the firm or payer named above. The information can only be disclosed in connection with the determination process. If you provide inaccurate information, we may fail to process your request. See Privacy Act and Paperwork Reduction Act Notice in the separate instructions for more information. If you do not want this information disclosed to other parties, do not file Form SS-8.

Parts 1-4. All parts of Form SS-8 must be completed. All questions in Parts 1-4. Part 1 may be completed if the worker provides a service directly to customers or is a dispatcher. If you cannot answer a question, enter "unknown" or "does not apply." If you need more space for a question, attach another sheet with the part and question number clearly identified. Write your firm's name or worker's name and employer identification number (or social security number) at the top of each additional sheet attached to this form.

**Part 1 General Information**

1. This form is being completed by:  Firm  Worker, for services performed to  (beginning date) to  (ending date)

2. Explain your reason(s) for filing this form (for example, you received a bill from the IRS, you believe you incorrectly received a Form 1099 or Form W-2, you are unable to get workers' compensation benefits, or you were audited or are being audited by the IRS).

3. Total number of workers who performed all or part of the services the same or similar service:

How did the worker obtain the job?  Application  Hire  Employment Agency  Other (specify)

4. Attach copies of all supporting documentation (for example, contracts, invoices, memos, Form W-2 or Form 1099-MISC issued or received, IRS closing agreements or IRS rulings). In addition, please attach an affidavit if any contract or paid litigation concerning the worker's status. Inclusive reporting terms (from Form W-2 or Form 1099-MISC) were issued or received, explain why.

5. Describe the firm's business.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 1015007 Form SS-8 (Rev. 5/2014)

**EMPLOYMENT STATUS - A COMPARATIVE APPROACH**

Use the common law test, a worker is an employee if the purchaser of that worker's services has the right to direct or control the worker, not only as to the results and as to the details of when, where, and how the work is done. Control need not actually be exercised, either if the worker acquiesces to the right to control, or if the worker is an independent contractor.

Disputing upon the type of business and the services performed, not all of the leading common law factors may apply. In addition, the weight assigned to a specific factor may vary depending upon the facts of the case.

If an employment relationship exists, it does not matter that the employee is called something different, such as agent, contract labor, subcontractor, or independent contractor.

**1. INSTRUCTIONS:**  
An Employee receives instructions about when, where and how the work is to be performed.  
An Independent Contractor does the job in his or her own way, with his or her own instructions as to the details or methods of the work.

**2. TRAINING:**  
An Employee is often trained by a more experienced employee or an instructor in greater detail or over a longer course.  
An Independent Contractor does his or her own training and does not receive training from the purchaser of the work.

**3. INTEGRATION:**  
Services of an Employee are usually integrated into the firm's overall operation. The firm's success depends on those Employee services.  
An Independent Contractor's services are usually separate from the overall business and are not integrated or merged into it.

**4. SERVICES RENDERED PERSONALLY:**  
An Employee's services must be personally performed. Companies do not hire their own employees to be trained, and to hire an Independent Contractor to do the job in his or her own way and under his or her own personal control.

**5. HIRING, SUPERVISING & PAYING HELPERS:**  
An Employee may act as a foreman for the employer. If so, he/she is paid with the employer's funds.  
An Independent Contractor may hire and supervise any helpers used and is responsible for the results of the helpers' work.

**6. CONTINUING RELATIONSHIP:**  
An Employee often continues to work for the same employer month after month or year after year.  
An Independent Contractor is usually hired for one job or a limited or indefinite duration and has no expectation of continuing work.

**7. SET HOURS OF WORK:**  
An Employee may work "on call" or during hours not set by the employer.  
An Independent Contractor is the owner of his or her own business and sets his or her own hours.

**8. FULL TIME REQUIRED:**  
An Employee usually receives full-time services to the employer, or the employer hires from a pool of the Employee's firm.  
An Independent Contractor's services are usually not full-time services to one employer.

**9. LOCATION WHERE SERVICES PERFORMED:**  
Employees are employed at the employer's place of business, which is often on the employer's premises.  
Independent Contractors usually perform their work from their own place of business, which may be away from the client's premises.

**10. ORDER OR SEQUENCE SET:**  
An Employee performs services in an order or sequence set by the employer. This shows control by the employer.  
An Independent Contractor is usually paid for a finished product and set to do so in an order or sequence of his own.

**11. ORAL OR WRITTEN REPORTS:**  
An Employee may be required to submit regular oral or written reports about the work to the employer.  
An Independent Contractor is usually not required to submit regular oral or written reports about the work to the employer.

**12. PAYMENT BY THE HOUR, WEEK OR MONTH:**  
An Employee is typically paid for the employee's regular amount of work, usually, such as by the hour or week.  
An Independent Contractor is normally paid by the job, either a negotiated fee or a set amount for the job.

**13. PAYMENT OF BUSINESS & TRAVEL EXPENSE:**  
An Employee's business and travel expenses are either paid directly or reimbursed by the employer.  
Independent Contractors normally pay all of their own business and travel expenses unless reimbursed.

**14. FURNISHING TOOL & EQUIPMENT:**  
Employees are furnished all necessary tools, materials, and equipment by the employer.  
An Independent Contractor ordinarily provides all of the tools and equipment necessary to complete the job.

**15. SIGNIFICANT INVESTMENT:**  
An Employee typically has little or no investment in the business, because, as an Employee is customarily dependent on the employer.  
An Independent Contractor usually has a significant financial investment in his or her own business.

**16. REALIZE PROFIT OR LOSS:**  
An Employee does not customarily realize a profit or loss in the business. Rather, the Employee is paid for services rendered.  
An Independent Contractor can either realize a profit or a loss depending on the management of the business and on the results.

**17. WORKING FOR MORE THAN ONE FIRM AT A TIME:**  
An Employee ordinarily works for one employer at a time and may be prohibited from doing a competitor's work.  
An Independent Contractor often works for more than one client or firm at the same time and is not subject to a noncompetition rule.

**18. MAKING SERVICE AVAILABLE TO THE PUBLIC:**  
An Employee does not make his or her services available to the public except through the employer's company.  
An Independent Contractor may advertise, carry business cards, hang out a sign, or make a service available to the public.

**19. RIGHT TO DISCHARGE WITHOUT LIABILITY:**  
An Employee can be discharged at any time without liability on the employer's part.  
An Independent Contractor, if an Independent Contractor cannot be fired without liability for breach of contract.

**20. RIGHT TO QUIT WITHOUT LIABILITY:**  
An Employee may quit at any time without liability on the Employer's part.  
An Independent Contractor is usually responsible for job completion and, if quitting, becomes liable for breach of contract.



# Employees

22222 VOID  Employer's social security number For Official Use Only - OMB No. 1545-0008

b Employer identification number (EIN)

c Employer's name, address, and ZIP code

d Control number

e Employer's first name and initial Last name SUI

f Employer's address and ZIP code

15 State Employer's state ID number 16 State wages, tips, etc. 17 State income tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality name

1 Wages, tips, other compensation 2 Federal income tax withheld

3 Social security wages 4 Social security tax withheld

5 Medicare wages and tips 6 Medicare tax withheld

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12 12b 12c 12d 13 14 Other

Form **W-2 Wage and Tax Statement 2021** Department of the Treasury - Internal Revenue Service For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 101540

Copy A - For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

**Do Not Cut, Fold, or Staple Forms on This Page**

**1040** Department of the Treasury - Internal Revenue Service (990) **2020** OMB No. 1545-0047 (990) Use Only - Do not write or staple in this space.

Filing Status  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW) Check only if you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Your first name and middle initial Last name Your social security number

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street), if you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign Check form if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Foreign country name Foreign province/state/country Foreign postal code  Yes  No

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

Standard Deduction  Spouse itemizes on a separate return or you were a dual-status alien  You as a dependent  Your spouse as a dependent

Age/Disability You:  Were born before January 2, 1956  Are blind  Spouse:  Was born before January 2, 1956  Is blind

Dependents (See instructions): If more than four dependents, see instructions and check here:

(1) First name Last name (2) Social security number (3) Relationship to you (4) If you qualify for item instructions: Credit for other dependent

Attach Sch. B if required:

1 Wages, salaries, tips, etc. Attach Form(s) W-2 1

2a Tax-exempt interest 2a 2b Taxable interest 2b

3a Qualified dividends 3a 3b Ordinary dividends 3b

4a IRA distributions 4a 4b Taxable amount 4b

5a Pensions and annuities 5a 5b Taxable amount 5b

6a Social security benefits 6a 6b Taxable amount 6b

7 Capital gain or loss. Attach Schedule D if required. If not required, check here 7

8 Other income from Schedule 1, line 8 8

9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9

# Independent Contractors

9595 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, county, ZIP or foreign postal code, and telephone no. 1 Name

2 Payee's name

3 Other income

4 Federal income tax withheld

5 Fishing boat proceeds

6 Medical and health care payments

7 Paper made direct sales totaling \$5,000 or more of consumer products to residents for resale

8 Substitute payments in lieu of dividends or interest

9 Crop insurance proceeds

10 Gross proceeds paid to an attorney

11 Fish purchased for resale

12 Section 403A deferrals

13 Excess golden parachute payments

14 Nonqualified deferred compensation

15 State tax withheld

16 State/Payer's state no.

17 State income

Form 1099-MISC Cat. No. 14425J www.irs.gov/om1099misc Department of the Treasury - Internal Revenue Service

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Form 1040-ES Department of the Treasury Internal Revenue Service

## 2021 Estimated Tax

Payment Voucher 1 OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2021 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due April 15, 2021

Amount of estimated tax you are paying by check or money order.

Dollars Cents

Your first name and middle initial Your last name Your social security number

If joint payment, complete for spouse

Spouse's first name and middle initial Spouse's last name Spouse's social security number

Address (number, street, and apt. no.)

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code

Foreign country name Foreign province/county Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form 1040-ES (2021)

Mondrik & Associates  
www.mondriklaw.com

# Independent Contractors

SCHEDULE C (Form 1040) Profit or Loss from Business

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/schedulec for instructions and the latest information.

Attach to Form 1040, 1040-SR, 1040-ES, or 1041; partnerships must generally file Form 1065.

Name of proprietor Social security number (SSN)

Principal business or profession, including product or service (see instructions)

Business name, if the separate business name, state name

Street address (including apt. no.)

City, town, or post office, state, and ZIP code

Accounting method: (1) Cash (2) Accrual (3) Other (specify)

Do you "actively participate" in the operation of the business during 2021? If "No," see instructions for limit on losses.

If you checked or completed the business change year, check here

Did you make any payments in 2021 that would require you to file Form 1099? See instructions.

Is this a tax-exempt business? If "Yes," see instructions.

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form 1099-K and the "actively engaged" box on that form was checked	1
2	Returns and allowances	2
3	Subtract line 2 from line 1	3
4	Cost of goods sold (from line 4c)	4
5	Gross profit. Subtract line 4 from line 3	5
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7	Gross income. Add lines 5 and 6	7

Part II Expenses. Enter expenses for business use of your home only on line 28.

8	Advertising	8
9	Car and truck expense (see instructions)	9
10	Commissions and fees	10
11	Contract labor (see instructions)	11
12	Depreciation	12
13	Disagreements and awards (see instructions)	13
14	Employee benefit programs (other than line 16)	14
15	Insurance (other than health)	15
16	Interest (see instructions)	16
17	Legal and professional services	17
18	Office expense (see instructions)	18
19	Person and profit-sharing plans (for or from your partnership)	19
20	Repairs and maintenance	20
21	Supplies and materials	21
22	Taxes and licenses (not included in Part II)	22
23	Travel	23
24	Utilities	24
25	Wages (from employment outside your business)	25
26	Wages (from employment within your business)	26
27	Wages (from employment outside your business)	27
28	Wages (from employment within your business)	28
29	Wages (from employment outside your business)	29
30	Wages (from employment within your business)	30

29 Total expenses. Enter expenses for business use of home. Add lines 8 through 29.

30 Net profit or (loss). Subtract line 29 from line 7.

31 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 1099-MISC using the simplified method. See instructions.

32 Simplified method. Enter the total square footage of (a) your home, and (b) the part of your home used for business.

33 Use the simplified method (check one) in the instructions to figure the amount to enter on line 30.

34 Net profit or (loss). Subtract line 30 from line 28.

35 If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. If you checked the box on line 1, see instructions. If losses and basis, enter on Form 1040, line 3.

36 If a loss, you must go to line 30.

37 If you have, check the box that describes your investment in this activity. See instructions.

38 If you checked box 1, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. If you checked the box on line 1, see the instructions. If basis and basis, enter on Form 1040, line 3.

39 If you checked box 2, you must attach Form 4798. Your loss may be limited.

Form 1099-MISC Cat. No. 14425J www.irs.gov/om1099misc Department of the Treasury - Internal Revenue Service

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SCHEDULE SE (Form 1040) Self-Employment Tax

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/schedulese for instructions and the latest information.

Attach to Form 1040, 1040-SR, or 1041-ES.

Name of person with self-employment income (see instructions) Social security number of person with self-employment income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedules F, line 34, and farm partnerships, Schedules K-1 (Form 1065), box 14, code A

1b Net profit or (loss) from Schedules C, line 31, and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order.

2 Net profit or (loss) from Schedule C, line 31, and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order.

3a If line 2 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3.

3b If you checked one or both of the optional methods, enter the total of lines 1b and 17 here.

3c Combine lines 3a and 3b.

4a If line 3 is more than zero, multiply line 3 by 52.35% (0.5235). Otherwise, enter amount from line 3.

4b Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

4c If you checked one or both of the optional methods, enter the total of lines 1b and 17 here.

4d Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue.

5a Enter your church employee income from Form W-2. See instructions for the definition of church employee income.

5b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-.

5c Add lines 4c and 5b.

6 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (Tier 1) tax for 2021.

7 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (Tier 1) compensation. If \$140,800 or more, skip lines 8b through 10, and go to line 11.

8a Unreported tips subject to social security tax from Form 4137, line 10.

8b Wages subject to social security tax from Form 9913, line 10.

8c Add lines 8a, 8b, and 8c.

8d Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.

9 Multiply the smaller of line 8 or line 9 by 12.4% (0.124).

10 Multiply line 9 by 2.9% (0.029).

11 Self-employment tax. Add lines 9 and 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4.

12 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15.

13

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income isn't more than \$8,000, or (b) your net farm profit\* was less than \$5,367.

14 Maximum income for optional methods

15 Enter the smaller of two-thirds (2/3) of gross farm income\* (not less than zero) or \$8,000. Also, include this amount on line 4b above.

16 Maximum income for optional methods

17 Enter the smaller of two-thirds (2/3) of gross nonfarm income\* (not less than zero) or the amount on line 15. Also, include this amount on line 4b above.

18 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profit\* was less than \$5,367 and also less than 75.18% of your gross nonfarm income, and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.

19 Subtract line 15 from line 14.

20 Enter the smaller of line 19 or line 17.

21 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

22 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

23 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

24 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

25 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

26 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

27 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

28 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

29 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

30 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

31 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

32 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

33 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

34 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

35 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

36 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

37 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

38 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

39 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

40 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

41 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

42 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

43 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

44 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

45 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

46 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

47 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

48 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

49 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

50 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

51 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

52 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

53 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

54 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

55 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

56 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

57 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

58 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

59 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

60 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

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62 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

63 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

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66 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

67 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

68 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

69 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

70 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

71 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

72 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

73 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

74 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

75 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

76 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

77 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

78 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

79 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

80 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

81 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

82 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

83 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

84 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

85 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

86 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

87 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

88 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

89 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

90 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

91 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

92 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

93 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

94 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

95 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

96 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

97 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

98 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

99 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

100 From Sch. C, line 3, and Sch. K-1 (Form 1065), box 14, code A.

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First appeared as part of the conference materials for the  
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