Form **14430-A**
(July 2013)

Department of the Treasury - Internal Revenue Service

SS-8 Determination—Determination for Public Inspection

Occupation	Determination:
04MAN Office Manager	☒ Employee ☐ Contractor
UILC	Third Party Communication: ☒ None ☐ Yes

I have read Notice 441 and am requesting:

☐ Additional redactions based on categories listed in section entitled "Deletions We May Have Made to Your Original Determination Letter"

☐ Delay based on an on-going transaction

☐ 90 day delay

For IRS Use Only:

Facts of Case

The worker stated she received training and instructions on answering the phone, emails, scheduling appraisals and review and processing of appraisals. The worker stated that she received her assignments from the owner via phone calls and e-mail, and the owner determined the methods these assignments were performed. If a problem or complaint were to arise, the worker was required to contact the owner for resolution. The worker responded that her daily routine was from 9:00am to 5:00 pm with duties of answering phones, e-mails, scheduling, and processing of appraisals. If substitutes or helpers were needed, the owner was responsible for hiring and paying them. The worker stated the firm supplied her with an office computer, telephone, software programs and remote access software, the worker stated she supplied a personal computer and cell phone. The workers expenses were office supplies and a cell phone bill, none of which was reimbursed. The worker replied that she received an hourly salary and was not allowed a drawing account for advances. The customer's pay the firm and the owner established the level of payment for services. The worker stated she could not incur an economic loss or financial risk during the relationship. The worker responded that paid vacations, sick pay, holidays, and bereavement pay were available to her. The work relationship could have been terminated by either party without incurring a liability or penalty, additionally the worker stated she was not performing similar services for others during the time stated. The worker stated she was represented to the customers as the office manager under the firm's business name. The relationship ended after the worker quit.

Analysis

Based on the application of the three categories of evidence, the worker in this case was under the direction and control of the firm to the extent necessary to meet the firm's business objective. The worker received her assignments from the owner of the firm and the owner retained the right, if necessary, to protect their business interest, to determine or change the method used by the worker in the performance of these assignments. The workers services were integral to the firm's business operation. The worker did not assume a business or financial risk. Based on the hourly rate of pay arrangement they could not realize a profit or incur a loss in the performance of services for the firm. The work relationship could be terminated by either party without incurring liability or penalty. If the work relationship meets the federal employment tax criteria for an employer/employee relationship, federal tax law mandates that the worker be treated as an employee.