

GEORGIA DEPARTMENT OF LABOR  
Employer Wage & Liability Inquiry

Name of firm:

Worker's name:

Firm's address:

Worker's home address:

Firm's telephone number:

Worker's telephone number:

Georgia Department of Labor account number

Worker's social security number

Business Type: (check one)

Sole Proprietorship     Partnership     Corporation     Limited Liability Corporation     Other

This form must be completed in its entirety and returned as instructed. The preparer must initial each page and initial and sign the last page. Responses are used to determine whether or not the worker was an employee of the person or firm who paid him or her for personal services, if any, thereby creating liability for Georgia unemployment insurance contribution taxes on wages paid.

This inquiry pertains to tax liability and does not relate directly to whether or not the worker is eligible for unemployment insurance benefits. Tax liability and benefits eligibility are separate issues.

**Section 1: General Information**

1. This form is being completed by: \_\_\_\_\_ Firm \_\_\_\_\_ Worker  
For services performed beginning \_\_\_\_\_ and ending \_\_\_\_\_
2. Total number of workers who performed or are performing the same or similar services \_\_\_\_\_
3. Describe the firm's business. \_\_\_\_\_  
\_\_\_\_\_
4. Describe the work done by the worker and provide the worker's job title. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. Does either party have an SS-8 determination from the Internal Revenue Service which decided against employee status for this worker, either individually or as a part of a class of workers? \_\_\_\_\_ Yes \_\_\_\_\_ No.  
If "Yes," attach a copy of the IRS determination and documentation showing that this worker is covered by the exemption. If "No," complete the following questions.

*If "Yes" and you have attached a copy of the IRS determination, you have completed the required questions. Initial the bottom of this page and page 6, then sign and date page 6 of this inquiry and return as instructed.*

**Section 1: Continued**

6. Type of pay the worker received: \_\_\_\_\_ Salary \_\_\_\_\_ Commission \_\_\_\_\_ Hourly Wage \_\_\_\_\_ Piece Work \_\_\_\_\_ Lump Sum \_\_\_\_\_ Other (specify \_\_\_\_\_)  
If type of pay is commission and the firm guarantees a minimum amount of pay, specify amount \$ \_\_\_\_\_. Attach copies of all supporting documentation (e.g., check stubs, paychecks, invoices, ledgers, banking records, Form W-2 or Forms 1099 MISC issued or received, etc.).

7. List the total amounts paid to the worker for the last six (6) completed calendar quarters. If work was performed for prior quarters, additional wage information may be requested.

\_\_\_\_\_ Qtr \_\_\_\_\_ Yr - \$ \_\_\_\_\_, \_\_\_\_\_ Qtr \_\_\_\_\_ Yr - \$ \_\_\_\_\_,  
\_\_\_\_\_ Qtr \_\_\_\_\_ Yr - \$ \_\_\_\_\_, \_\_\_\_\_ Qtr \_\_\_\_\_ Yr - \$ \_\_\_\_\_,  
\_\_\_\_\_ Qtr \_\_\_\_\_ Yr - \$ \_\_\_\_\_, \_\_\_\_\_ Qtr \_\_\_\_\_ Yr - \$ \_\_\_\_\_,

8. Did the worker perform services for the firm in any capacity before or after providing the services that are subject to this determination? \_\_\_\_\_ Yes \_\_\_\_\_ No. If “Yes,” please explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Section 2: Control or Direction**

1. How did the worker obtain the job? \_\_\_\_\_ Application \_\_\_\_\_ Bid \_\_\_\_\_ Resume (attach copy) \_\_\_\_\_  
\_\_\_\_\_ Employment Agency \_\_\_\_\_ Recommended by \_\_\_\_\_  
\_\_\_\_\_ Other, please explain \_\_\_\_\_

2. Was there a written contract or written agreement between the parties? \_\_\_\_\_ Yes \_\_\_\_\_ No. If “Yes,” please describe the terms and conditions of the arrangement and attach a **Signed** copy of all such documents (e.g., contract, memo, invoice, emails, etc.). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Did the firm require the worker to undergo any training? \_\_\_\_\_ Yes \_\_\_\_\_ No. If “Yes,” please describe the training and its purpose. \_\_\_\_\_  
\_\_\_\_\_

4. Were any written or verbal instructions ever given to the worker by the firm covering how to perform his/her work? \_\_\_\_\_ Yes \_\_\_\_\_ No. If “Yes,” please describe the instructions and attach a copy of any written instructions. \_\_\_\_\_  
\_\_\_\_\_

5. How did the worker receive assignments from the firm and from whom were they received? \_\_\_\_\_  
\_\_\_\_\_

6. Who determined the methods by which the assignments were performed? \_\_\_\_\_

**Section 2: Continued**

- 7. What documents or criteria were used to establish the method by which the assignments were performed?  
\_\_\_\_\_  
\_\_\_\_\_
- 8. Were reports (expense reports, progress reports, etc.) of any type ever required of the worker? If “Yes,” identify the type of report required and attach examples. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 9. Who was the worker required to contact if problems or complaints about the work arose and who was responsible for their resolution? \_\_\_\_\_  
\_\_\_\_\_
- 10. Describe the worker’s daily schedule or routine (e.g., work schedule, hours, deadlines, etc.). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 11. Please list the locations where the worker performed services and describe what services the worker performed at each location. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 12. Does the firm require, or does the nature of the services provided by the firm require, that the worker perform services at any of the location(s) listed above? \_\_\_\_\_ Yes \_\_\_\_\_ No. If “Yes,” where?  
\_\_\_\_\_  
\_\_\_\_\_
- 13. Were the worker’s services overseen, monitored, or reviewed either before or after they were completed? \_\_\_\_\_ Yes \_\_\_\_\_ No. If so, by whom, when and why? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 14. Describe any meetings the worker was required to attend and any penalties threatened or imposed for not attending (e.g., sales meetings, monthly meetings, staff meeting, etc.). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Section 3: Customarily Engaged in an Independently Established Trade, Occupation, Profession or Business**

- 1. Was the worker required to provide the services personally? \_\_\_\_\_ Yes \_\_\_\_\_ No
- 2. If substitutes or helpers were needed, who hired them? \_\_\_\_\_
- 3. If the worker hired the substitutes or helpers, was approval required? \_\_\_\_\_ Yes \_\_\_\_\_ No. If “Yes,” by whom? \_\_\_\_\_  
\_\_\_\_\_

**Section 3: Continued**

4. Who paid the substitutes or helpers? \_\_\_\_\_  
\_\_\_\_\_
5. Was the worker reimbursed if the worker paid the substitutes or helpers? \_\_\_\_\_ Yes \_\_\_\_\_ No. If "Yes," by whom? \_\_\_\_\_
6. List the supplies, equipment, materials, vehicles, and property provided by each party:  
The firm \_\_\_\_\_  
The worker \_\_\_\_\_  
Other party \_\_\_\_\_
7. What types of expenses were incurred by the worker in the performance of services for the firm (e.g., mileage, equipment rental, truck lease, hotel cost, etc.)? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
8. Specify which, if any, expenses were reimbursed by:  
The firm \_\_\_\_\_  
Other party \_\_\_\_\_
9. Was the worker allowed a drawing account for advances, given an allowance or some other amount to cover expenses?  
If "Yes," how often? \_\_\_\_\_  
If commissions were received and did not cover the amount of the draw, was the worker required to repay the difference? Specify any restrictions. \_\_\_\_\_
10. Whom did the customer pay? \_\_\_\_\_  
If the customer paid the worker, did the worker pay the total amount to the firm? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If "No," explain \_\_\_\_\_  
\_\_\_\_\_
11. Did the firm carry worker's compensation insurance on the worker? \_\_\_\_\_ Yes \_\_\_\_\_ No
12. What economic loss or financial risk, if any, could the worker incur beyond the normal loss of wages/salary (e.g., net loss, loss or damage of equipment, materials, etc.)? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
13. List the benefits that were available to the worker (e.g., paid vacation, sick pay, pensions, bonuses, paid holidays, personal days, insurance benefits). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Section 3: Continued**

14. Were any tax deductions or other withholdings of any type ever made from any payments to the worker? \_\_\_\_\_ Yes \_\_\_\_\_ No. If "Yes," describe the nature, frequency and approximate amounts of these deductions or withholdings. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

15. Did the worker perform similar services for others during the same time period? \_\_\_\_\_ Yes \_\_\_\_\_ No  
\_\_\_\_\_ Not known. If "Yes," is the worker required to get approval from the firm? \_\_\_\_\_ Yes \_\_\_\_\_ No

16. Was the worker prohibited from providing similar services for others? If "Yes," please describe what type of business activity is prohibited by the contract or agreement. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

17. Did the worker have a business license or any other type of governmental registration typical for an independently established trade or business (e.g., Secretary of State registration, account numbers with taxing authorities, etc.)? \_\_\_\_\_ Yes \_\_\_\_\_ No. If "Yes," specify what types. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

18. Did the worker have an occupational license? \_\_\_\_\_ Yes \_\_\_\_\_ No. If "Yes" specify type: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

19. What type of advertising, if any, did the worker do (e.g., a business listing in a directory, business cards, web sites, circulars, etc.)? Provide copies, if available. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

20. How did the firm identify the worker to its customers (e.g., as an employee, partner, representative, or contractor, etc.) and under whose business name did the worker perform the services? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

21. Did the firm supply the worker with uniforms, identification badges, handouts, and/or business cards? \_\_\_\_\_ Yes \_\_\_\_\_ No. If "Yes," specify what was provided: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

