

STATE OF HAWAII
EMPLOYEE/EMPLOYER RELATIONSHIP DETERMINATION

Name: _____

Period of Service: _____

Type of Service: _____

Instructions:

All marked spaces must be completed. (Incomplete forms will be returned.)

All forms must be signed and dated by the responsible State employee acquiring the services.

YES **NO** **N/A**

Behavioral Control

Would the department control or direct the individual providing services as to:

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| 1. hours, location, and method the individual is to do the work? | ☐ | ☐ | ☐ |
| 2. provision of supplies, tools, or equipment to the individual? | ☐ | ☐ | ☐ |
| 3. determination of whether or what workers the individual may hire to assist the individual? | ☐ | ☐ | ☐ |
| 4. type of supplies and equipment to be used to do the work? | ☐ | ☐ | ☐ |
| 5. type of work to be done by other specific individuals? | ☐ | ☐ | ☐ |
| 6. order or sequence of procedures to follow? | ☐ | ☐ | ☐ |
| 7. training provided by the State to do the work in a particular manner? | ☐ | ☐ | ☐ |

Financial Control

To determine if the department will have right to direct or control the business related aspects of the individual's services to the department, would the individual:

- | | | | |
|--|--------------------------|--------------------------|--------------------------|
| 1. incur unreimbursed expenses in the performance of the work? | ☐ | ☐ | ☐ |
| 2. have a significant financial investment in the performance of the work? | ☐ | ☐ | ☐ |
| 3. be allowed to continue work outside of that contracted with the State? | ☐ | ☐ | ☐ |
| 4. be in a position to make a profit or loss? | ☐ | ☐ | ☐ |

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YES NO N/A

Relationship of the Parties

To show the intent of the parties concerning control:

1. Is there a written agreement between the parties describing the facts and circumstances under which the individual does the work? (Attach a copy of any proposed agreement between the individual and the State.) ☐ ☐ ☐
2. Will the individual be provided any employee type benefits? ☐ ☐ ☐
3. What is the length of the relationship?
 - a. long term, specify anticipated start/end date _____
 - b. temporary, specify anticipated start/end date _____
 - c. project, specify anticipated start/end date _____
 - d. indefinite, specify anticipated start date/projected end date _____
4. Are the services to be provided directly related to the department's regular business activities? ☐ ☐ ☐

Conclusion:

When determining whether an individual is an employee or independent contractor for IRS purposes, examine the entire relationship between the individual and the procuring agency. Generally, an individual is considered to be an employee for IRS purposes if the procuring agency has the right to control and direct the individual, not only as to the result to be accomplished, but also as to the details and means by which that result is accomplished. Control is a matter of degree and it is important to examine these relationships on a case-by-case basis because a factor that may be critical in one instance may not be in another instance.

I have determined that the individual should be treated as an employee. (select one) **YES**
☐ **NO**
☐

My determination was based on (summarize reasons for your conclusion):

Signature Title Date