

*Office of the State Controller*  
Form 319 – Employment Relationship Questionnaire

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This information is needed in order to help determine whether the worker is an employee or an independent contractor for social security and income tax withholding purposes. This QUESTIONNAIRE should be completed for any individual on a personal service agreement for which there may be a question as to employment tax status.

If you are certain an employee/employer relationship exists between the State and the Worker, complete only items 1-4 on this and the next page of this questionnaire and sign, title, and date the certification on page 7.

All items should be answered, marked “Unknown,” or “Does not apply.” If you need more space for “Remarks” on the last page, attach another sheet. If you need help in completing this form, contact the State Controller’s Office at (919) 733-0178.

Agency Name

Worker’s Name

Agency Address

Worker’s Address

Agency Federal Identification Number

Worker’s Social Security Number

Date Worker’s Services Performed

From  To

(Month, day, year)

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1. Describe the agency’s business

2. (a) Please list the worker’s occupation or title.

(b) Describe the work performed by this individual.

(c) Please attach a “Job Announcement” for this position, if available.

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3. (a) If the work was done under a written agreement or contract, please attach a copy.
- (b) If the agreement was not in writing, describe the terms and conditions of the work assignment.
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- (c) If the actual working arrangement differed in any way from the written agreement, explain the Differences, why they occurred and the date or dates of such changes.
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- (d) Are any other workers in this category given written agreements or contracts? If so, who are they?
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4. At this point, if you are satisfied the above named worker providing service under a personal service agreement, is an employee for purposes of FICA and Income Tax withholding, stop here and to to page 9 and sign, title, and date the certification. If not satisfied, please complete the questionnaire.
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The following questions are correlated to correspond with the 20 COMMON LAW FACTORS set forth in IRS Regulations as being indicative of whether or not an employee/employer relationship exists. For *Yes* or *No* Questions, please check one.

1. INSTRUCTIONS

- (b) Is the worker given instructions in the way the work is to be done? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If yes, give specific examples.

- (c) Attach representative copies of any written instructions or procedures.
- (c) Does your agency have the right to change the methods used by the worker or direct that person on how to do the work? (Yes \_\_\_\_\_ No \_\_\_\_\_)

Explain your answer

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2. TRAINING

(a) Is the worker given training by your agency (Yes \_\_\_\_\_ No \_\_\_\_\_) If yes, please answer the following:

What kind?

How often?

(b) Was the worker required to work with a trained employee of agency? (Yes \_\_\_\_\_ No \_\_\_\_\_)

(c) Was the worker required to attend staff meetings? (Yes \_\_\_\_\_ No \_\_\_\_\_)

3. INTEGRATION INTO BUSINESS OPERATIONS

(a) Does the operation of the agency's business require that the worker be supervised or controlled in the performance of the service? (Yes \_\_\_\_\_ No \_\_\_\_\_)

Explain your answer

4. SERVICES RENDERED PERSONNALLY

(a) Is it understood that the worker will perform the services personally and not assign or delegate? (Yes \_\_\_\_\_ No \_\_\_\_\_)

Explain your answer

5. HIRING, SUPERVISING, AND PAYING ASSISTANTS

Does the worker have helpers? (Yes \_\_\_\_\_ No \_\_\_\_\_)

If yes: Are helpers hired by: Agency \_\_\_\_\_ Worker \_\_\_\_\_.

If hired by the worker, is the agency's approval necessary? (Yes \_\_\_\_\_ No \_\_\_\_\_)

Who pays the helpers? Agency \_\_\_\_\_ Worker \_\_\_\_\_.

Are social security taxes and Federal income tax withheld from the helpers' wages? (Yes \_\_\_\_\_ No \_\_\_\_\_)

If yes, Who reports and pays these taxes? Agency \_\_\_\_\_ Worker \_\_\_\_\_

Who reports the helper's incomes to the Internal Revenue Service? Agency \_\_\_\_\_ Worker \_\_\_\_\_

If the worker pays the helpers, does the agency repay the worker? (Yes \_\_\_\_\_ No \_\_\_\_\_)

What services do the helpers perform? \_\_\_\_\_

Who evaluates the helpers' performance? Agency \_\_\_\_\_ Worker \_\_\_\_\_

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6. CONTINUING RELATIONSHIP

The agency engages the worker:

- 1.  To perform and complete a particular job only.
- 2.  To work at a job for an indefinite period of time.
- 3.  Other (explain)

7. SET HOURS OF WORK

- (a) Are set hours prescribed for the worker? (Yes \_\_\_\_\_ No \_\_\_\_\_)
- (b) Does the worker furnish a time record to the agency? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
Attach representative copies of time reports.

8. FULL TIME REQUIRED

- (a) How many hours a week does the worker spend performing services for the agency?  
\_\_\_\_\_
- (b) If less than full-time, please explain why \_\_\_\_\_  
\_\_\_\_\_
- (c) If less than full-time, name the months and number of days worked in each month during this period of employment.

9. DOING WORK ON EMPLOYER'S PREMISES

- (a) At what location are the services performed? Agency \_\_\_\_\_ Worker \_\_\_\_\_
- (b) Who selected the place where the work was done? Agency \_\_\_\_\_ Worker \_\_\_\_\_
- (c) Does the worker assemble or process a product at home or away from the agency's place of business? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If yes:  
Who furnishes materials or goods used by the worker? Agency \_\_\_\_\_ Worker \_\_\_\_\_  
Is the worker furnished a pattern, or office equipment or given instructions to follow in making the product or providing the service? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
Is the worker required to return the furnished product to the agency or someone designated by the agency? (Yes \_\_\_\_\_ No \_\_\_\_\_)

10. ORDER OF SEQUENCE SET

- (a) Is the worker required to follow a routine or schedule established by agency? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If yes, what is the routing or schedule?
- (b) Is the worker free to determine the pattern or order of sequence of work to follow or is he free to Choose when or how the work is to be accomplished? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If yes, please explain.

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11. ORAL OR WRITTEN REPORTS

- (a) Does the worker report to the agency or IRS representative? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
How often? \_\_\_\_\_  
For what purpose? \_\_\_\_\_  
In what manner (in person, in writing, by telephone, etc.)? \_\_\_\_\_  
Attach copies of report forms used in reporting to the agency.

12. METHOD OF PAYMENT

- (a) Type of pay worker receives:  
Salary \_\_\_\_\_ Commission \_\_\_\_\_ Hourly wage \_\_\_\_\_ Piecework \_\_\_\_\_  
Lump Sum \_\_\_\_\_ Other \_\_\_\_\_  
If other, explain \_\_\_\_\_
- (b) Is the agency worker allowed a drawing account or advances against pay? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If yes: Is the worker paid such advances on a regular basis? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
How does the worker repay such advances? \_\_\_\_\_
- (c) Was worker filling a position established in the agency's budget? (Yes \_\_\_\_\_ No \_\_\_\_\_)

13. PAYMENT OF BUSINESS OR TRAVELING EXPENSE

- (a) Is the worker eligible for a pension, paid vacation, sick leave, etc. (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If yes, specify \_\_\_\_\_
- (b) Does the agency carry workmen's compensation insurance on the worker? (Yes \_\_\_\_\_ No \_\_\_\_\_)
- (c) Does the agency deduct social security tax from amounts paid to worker? (Yes \_\_\_\_\_ No \_\_\_\_\_)
- (d) Does the agency deduct Federal income taxes from amounts paid worker? (Yes \_\_\_\_\_ No \_\_\_\_\_)
- (e) How does the agency report the worker's income to the Internal Revenue Service?  
Form 1099 \_\_\_\_\_ Does not report \_\_\_\_\_ Other (specify) \_\_\_\_\_
- (f) Does the agency bond the worker? (Yes \_\_\_\_\_ No \_\_\_\_\_)

14. FURNISHING TOOLS AND MATERIALS

- (a) State the kind and value of tools and equipment furnished by:  
The agency \_\_\_\_\_  
The worker \_\_\_\_\_
- (b) State the kind and value of supplies and materials furnished by:  
The agency \_\_\_\_\_  
The worker \_\_\_\_\_
- (c) What expenses are incurred by the worker in the performance of services for the agency?  
\_\_\_\_\_

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- (d) Does the agency reimburse the worker for any expenses? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If yes, specify the reimbursed expenses \_\_\_\_\_  
\_\_\_\_\_

15. SIGNIFICANT INVESTMENT

- (a) Does the worker have a financial investment in a business related to the services performed?  
(Yes \_\_\_\_\_ No \_\_\_\_\_ Unknown \_\_\_\_\_)
- (b) Is a license necessary for the worker? (Yes \_\_\_\_\_ No \_\_\_\_\_ Unknown \_\_\_\_\_)  
If yes, what kind of license is required? \_\_\_\_\_  
By whom is it issued? \_\_\_\_\_  
By whom is the license fee paid? \_\_\_\_\_
- (c) Does the worker have malpractice insurance? (Yes \_\_\_\_\_ No \_\_\_\_\_ Unknown \_\_\_\_\_)
- (d) If yes, is the cost of such insurance paid for by the agency \_\_\_\_\_ or worker \_\_\_\_\_?

16. WORKING FOR MORE THAN ONE AGENCY OR FIRM AT A TIME

- (a) Approximately how many hours a day does the worker perform services for the agency? \_\_\_\_\_
- (b) Does the worker perform similar services for others? (Yes \_\_\_\_\_ No \_\_\_\_\_ Unknown \_\_\_\_\_)  
If yes: Are these services performed on a daily basis for other agencies or the general public?  
\_\_\_\_\_  
Percentage of time spent in performing these services for:  
This agency \_\_\_\_\_ General Public \_\_\_\_\_ Unknown (check) \_\_\_\_\_  
Does the agency have priority on the worker's time? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If no, explain \_\_\_\_\_  
\_\_\_\_\_
- (c) Is the worker prohibited from competing with the agency either while performing services or during any later period? (Yes \_\_\_\_\_ No \_\_\_\_\_)

17. MAKING SERVICES AVAILABLE TO GENERAL PUBLIC

- (a) Does the worker perform services for the agency under:  
The agency's business name \_\_\_\_\_  
The worker's own name \_\_\_\_\_  
Other \_\_\_\_\_
- (b) Does the worker advertise or maintain a business listing in the telephone directory, a trade journal, Etc. (Yes \_\_\_\_\_ No \_\_\_\_\_ Unknown \_\_\_\_\_)  
If yes, specify \_\_\_\_\_  
\_\_\_\_\_
- (c) Does the worker represent himself or herself to the general public as being in business to perform the same or similar services? (Yes \_\_\_\_\_ No \_\_\_\_\_ Unknown \_\_\_\_\_)  
If yes, how \_\_\_\_\_  
\_\_\_\_\_

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(d) Does the worker have his or her own shop or office? (Yes \_\_\_\_\_ No \_\_\_\_\_ Unknown \_\_\_\_\_)  
If yes, where \_\_\_\_\_  
\_\_\_\_\_

(e) Does the agency represent the worker as an employee of the State to the public?  
(Yes \_\_\_\_\_ No \_\_\_\_\_ Unknown \_\_\_\_\_)  
If no, how is the worker represented \_\_\_\_\_  
\_\_\_\_\_

(f) How did the agency learn of the worker's service? \_\_\_\_\_

18. RIGHT TO DISCHARGE

(a) Can the agency discharge the worker at any time without incurring liability? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If no, explain \_\_\_\_\_  
\_\_\_\_\_

19. RIGHT TO TERMINATE

(a) Can the worker terminate the services at any time without incurring liability? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If no, explain \_\_\_\_\_  
\_\_\_\_\_

20. REALIZATION OF PROFIT OR LOSS

Can the worker incur a loss in the performance of the service for the agency? (Yes \_\_\_\_\_ No \_\_\_\_\_)  
If yes, how? \_\_\_\_\_  
\_\_\_\_\_

Attach the names and addresses of the total number of workers in this class from Page 1, or the names and addresses of 10 such workers if there are more than 10.

Attach a detailed explanation of why you believe the worker is an independent contractor or is an employee of the agency. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I CERTIFY that all copies of contracts and all statements submitted herewith are true, correct, and complete to the best of my knowledge and belief.

(Signed) \_\_\_\_\_

(Title) \_\_\_\_\_

(Address) \_\_\_\_\_

(Telephone Number) \_\_\_\_\_