

CITY OF NAPLES, FLORIDA

Independent Contractor Services Worksheet

(Attach completed worksheet to Independent Contractor Agreement)

(Reviewed September 2021)

This worksheet is designed to assist the City in determining if a worker is an employee or an independent contractor.

This form recognizes the factors identified by the Internal Revenue Service (IRS) as indicating whether a worker is an employee or independent contractor. The facts of the particular situation must be evaluated to determine the extent to which the public employer has: a) the right to control the worker's behavior, b) financial control over the worker and c) control over the relationship of the parties. Basically, an independent contractor is a worker over whom the employer has the right to direct or control only the result of the services and not the means and manner of the worker's job performance. The IRS provides details about worker status determinations in Publication 963.

Instructions: Check the appropriate response for each question below for the position and worker. If the relationship is unclear after analyzing the below factors, submit this worksheet and a copy of the Independent Contractor Agreement to the Finance Department for a determination.

Payee/Worker Name: \_\_\_\_\_ Type of Service: \_\_\_\_\_

Information about the Worker (please check one box)

- Individual Sole Proprietor Corporation Partnership Other

Federal Employer Identification Number (FEIN) or Social Security Number (SSN): \_\_\_\_\_

If Worker is a Corporation with a FEIN #, then the following information is not required (skip to signatures).

- 1. Is the worker a current employee of the City? (Note: Current employees paid through City payroll cannot be paid as independent contractors) Emp Cont
2. Was this worker an employee (on City payroll) in the past, doing similar or the same work?
3. Is the worker using experience or expertise gained as a previous employee of the City to provide the independent contractor service?
4. Does the City pay the worker an hourly wage for work related to this agreement?
5. Does the City provide materials/supplies or reimburse the worker for expenses incurred or directly pay subordinate workers related to the work performed? List
6. Does the City have employees (not contractors) who also do the same type of work?
7. Does the City give worker instructions, training or direction about how the work is to be performed?
8. Does the City directly supervise the worker while services are performed?
9. Does the City require the worker to provide any reports?
10. Does the City restrict or deny the worker's ability to enhance or expand their business or offer the same services outside of the City?
11. Does the City provide worker with a uniform, business cards or City Employee ID Badge?
12. Are the services the worker provides to the City full-time (32+ hours per week, year-round)?
13. List any specialized skills, training or certifications provided by the worker:

