

## **IRS Resources - Worker Classification: Employee vs. Independent Contractor**

### **Employee or Independent Contractor**

#### **Publication 1779, Independent Contractor or Employee**

<https://www.irs.gov/pub/irs-pdf/p1779.pdf>

#### **Publication 15-A, Employer's Supplemental Tax Guide – Section 2, Employee or Independent Contractor?**

<https://www.irs.gov/pub/irs-pdf/p15a.pdf>

#### **Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding**

<https://www.irs.gov/pub/irs-pdf/fss8.pdf>

#### **Instructions for Form SS-8**

<https://www.irs.gov/pub/irs-pdf/iss8.pdf>

#### **Tax Topic 762, Independent Contractor vs. Employee**

<https://www.irs.gov/taxtopics/tc762>

#### **Form 8919, Uncollected Social Security and Medicare Tax on Wages**

<https://www.irs.gov/pub/irs-pdf/f8919.pdf>

#### **Voluntary Classification Settlement Program (VCSP)**

The VCSP is a voluntary program that provides an opportunity for taxpayers to reclassify their workers as employees for employment tax purposes for future tax periods with partial relief from federal employment taxes. To participate in this program, the taxpayer must meet certain eligibility requirements and apply to participate in the VCSP by filing Form 8952, Application for Voluntary Classification Settlement Program, and enter into a closing agreement with the IRS.

<https://www.irs.gov/businesses/small-businesses-self-employed/voluntary-classification-settlement-program>

**TEGE Worker Classification: Employee or Independent Contractor? - Webinar (May 12, 2016).** Learn about: why this matters; recognize control factors; benefits of voluntary compliance, and; how the Form SS-8 can help

[https://www.irsvideos.gov/TEGEWorkerClassificationEmployeeOrIndependentContractor\\_Webinar20160512/](https://www.irsvideos.gov/TEGEWorkerClassificationEmployeeOrIndependentContractor_Webinar20160512/)

#### **Small Business Taxes: The Virtual Workshop**

**Lesson 6: What you need to know about federal taxes when hiring employees or contractors**

<https://www.irsvideos.gov/Business/SmallBusinessWeek/virtualworkshop/Lesson6>