



Request for Preliminary Worker Classification Assessment or Audit Lead Referral

Purpose

This form may be used by a worker who believes that he/she is misclassified as an independent contractor or to provide information on the business entity to the Employment Development Department (EDD) as a potential employment tax audit lead. Please indicate the action you wish the EDD to take by checking one of the boxes below.

If additional space is needed, please attach another sheet. If you require assistance in the completion of this form, contact the nearest Employment Tax Office listed on the EDD website at www.edd.ca.gov/office_locator/ or call 888-745-3886.

Upon completion, return to:

General Information

This form is designed to cover many work activities. Some of the questions may not apply to you. You should answer all of the questions or mark them "UNKNOWN" or "DOES NOT APPLY."

EMPLOYMENT DEVELOPMENT DEPARTMENT
FACD – Audit Section, MIC 94
PO Box 826880
Sacramento, CA 94280-0001

PLEASE TYPE OR PRINT ALL INFORMATION CLEARLY

Check either the "OPINION" or "AUDIT LEAD" box:

OPINION

☐ I am requesting an opinion on whether I am an employee or an independent contractor of the entity for which I am currently working.

This opinion is for your information and the entity will not be notified of the EDD's opinion without your permission. However, it is the EDD's practice to encourage employer voluntary compliance.

Sharing the opinion with the entity will assist the entity in meeting its obligations under the California Unemployment Insurance Code. May the EDD supply the entity with a copy of the opinion?

Yes ☐

No ☐

If you checked "No," the entity will not be contacted. If you checked "Yes," the EDD's notification to the entity will not include your name, address, Social Security number, or a copy of this form.

The EDD's determination will not affect your future eligibility for employee-related benefits, such as California Unemployment Insurance and State Disability Insurance.* If you file a claim for benefits, a separate determination will be made to determine your eligibility.

* Includes Paid Family Leave (PFL)

AUDIT LEAD

☐ I am providing information to the EDD as a potential employment tax audit lead. I recognize that if the EDD does conduct an audit, this form may be shared with the entity.

The law provides that all information contained in the entity's file be open to examination by the entity being audited. **If you object to your name being disclosed to the entity, leave the worker identity portion of this form blank.** (Copies of any contracts you have with the entity or other documentation that you attach to the questionnaire should have your name, address, and Social Security number blacked out in order to prevent your identity from being disclosed.)

If you wish to remain anonymous and are also requesting an opinion, please submit two separate requests (DE 230) with the worker identification completed for the "Opinion" request and the worker identity blank for the "Audit Lead."

The information you provide will be forwarded to a local Employment Tax Office.

NAME OF WORKER	NAME OF ENTITY
LAST FOUR DIGITS OF SOCIAL SECURITY NUMBER	NAME OF OWNER
ADDRESS (CITY) (STATE) (ZIP CODE)	ADDRESS OF ENTITY (CITY) (STATE) (ZIP CODE)
PHONE NUMBER (INCLUDING AREA CODE)	PHONE NUMBER (INCLUDING AREA CODE)

(Do not complete the worker identity information if you are providing an audit lead and wish to remain anonymous.)

1a. Date you were hired: _____

b. Are you currently working for this business entity? ☐ Yes ☐ No

c. If "No," please provide the date last worked and explain why you were terminated, laid off, or quit:

(If you are not currently working for this entity and you are requesting an opinion of your personal employment status, please do not submit this form because opinions are only provided to workers currently working with the entity.

Complete the remainder of the form only if you are submitting this as an audit lead or are currently working with the entity.)

2. Provide a brief description of the entity's business operations (e.g., drug store, farmer, construction):

3. State your occupation, title, and give a complete description of the services you provide:

4. Estimate the number of workers performing the same services as you for the entity: _____

5. How did you learn of the job (e.g., advertisement on the Internet or in a newspaper, word of mouth)? Please attach a copy of the job announcement, if you have a copy.

6. What were the requirements for your position (e.g., previous experience, education):

7. Are your services performed under a written agreement or contract? ☐ Yes ☐ No

If "Yes," please attach a copy.

8. If the agreement is not in writing, no copy is available, or the terms of the written agreement are not complied with in practice, describe the actual terms and conditions of the arrangement:

9a. How is your pay calculated: ☐ Fixed Salary ☐ Commission ☐ Hourly ☐ Other
Amount: \$ _____ per _____ \$ _____ per hour

If "Other," please explain: _____

b. Are you guaranteed a minimum pay? ☐ Yes ☐ No

If "Yes," please state the minimum pay and frequency of the payment.

c. Who set the pay rate? ☐ Worker ☐ Business Entity ☐ Negotiated ☐ Other

If "Negotiated," please explain: _____

If "Other," please explain: _____

d. Were you paid in regular intervals? ☐ Yes ☐ No

If "Yes," what was the frequency? ☐ Daily ☐ Weekly ☐ Monthly ☐ Other

If "Other," please explain: _____

10a. Are you paid by ☐ cash or ☐ check?

b. Are deductions made? ☐ Yes ☐ No

If "Yes," what deductions are made? _____

11. If you performed services for the entity in the prior calendar year, did you receive a: ☐ Form 1099 ☐ Form W-2

☐ Other If "Other," please explain: _____

12. Does the entity provide you with a pension program, bonuses, paid vacations, sick pay, etc.? ☐ Yes ☐ No

If "Yes," explain: _____

13. Does the entity carry workers' compensation insurance on you? ☐ Yes ☐ No ☐ Unknown

14a. Can the entity discharge you or lay you off at any time? ☐ Yes ☐ No

If "Yes," please explain (how, when, what amount): _____

b. Is any notice required? ☐ Yes ☐ No

If "Yes," please explain: _____

15a. Would you be liable to the entity if you quit before the job was complete? ☐ Yes ☐ No

If "Yes," please explain (how, when, what amount): _____

b. Would the entity be liable to you if the entity discharged you without notice or before the job was complete?

☐ Yes ☐ No

If "Yes," please explain (how, when, what amount): _____

16. Was it agreed or understood that you would perform the services personally? ☐ Yes ☐ No

If "No," please explain: _____

17a. Do you have helpers? ☐ Yes ☐ No

If "Yes," answer questions 17b through 17g.

If "No," go to question 18.

b. Who hired the helpers? ☐ You ☐ The entity ☐ Unknown

c. Who can discharge the helpers? ☐ You ☐ The entity ☐ Unknown

d. Who pays the helpers? ☐ You ☐ The entity ☐ Unknown

e. If you pay the helpers, does the entity reimburse you? ☐ Yes ☐ No ☐ Unknown

f. What services do the helpers perform? _____

g. Are Social Security/Medicare (FICA), State Disability Insurance (SDI), and income taxes withheld from the helpers' wages?

☐ Yes ☐ No ☐ Unknown

If "Yes," who reports and pays these taxes? _____

18a. Does the entity allow you to provide services for others during the same time periods services are performed for the entity? ☐ Yes ☐ No ☐ Unknown

If "Yes," answer questions 18b through 18e.

If "No," or "Unknown," go to question 19.

b. What percent of your total working time do you spend working for others? _____

c. What percent of your total income is earned from others? _____

d. Describe any services you performed for others: _____

e. Are you required to give the entity first priority over your work for others? ☐ Yes ☐ No

19a. Do you provide any tools, instrumentalities, and/or facilities needed to perform services for the entity? ☐ Yes ☐ No

If "Yes," describe the tools, instrumentalities, and/or facilities, and their approximate value:

b. List any tools, instrumentalities, and/or facilities furnished by the entity and their approximate value:

c. Were you required to wear a uniform or identification badge? ☐ Yes ☐ No

If "Yes," describe what you were required to wear: _____

Who paid for the items? _____

20a. Do you incur any expenses that you pay in connection with the services you perform for the entity?

Please discuss:

b. Are you reimbursed by the entity for any expenses? ☐ Yes ☐ No

If "Yes," describe those expenses and the amounts reimbursed:

21. Do you perform services for the entity under: ☐ Your Business Name ☐ The Entity's Name

22. Do you advertise or maintain a business listing in the phone directory, a trade journal, Internet, etc.?

☐ Yes ☐ No

23. Do you hold yourself out to the public as available to provide services of this nature? ☐ Yes ☐ No

If "Yes," please explain:

24. Do you have an office or shop of your own? ☐ Yes ☐ No

If "Yes," where (is the office in your home or is it rented office space?):

25a. Is a license or certificate required to perform the services you perform for the entity? ☐ Yes ☐ No

If "Yes," do you possess such a license or certificate? ☐ Yes ☐ No

If "Yes," does the entity possess such a valid license or certificate? ☐ Yes ☐ No ☐ Unknown

b. Who issued the license or certificate to you and/or the entity? State the type and number for your license or certificate and/or the entity's: _____

c. Who paid the license or certificate fee? _____

26. How does the entity engage your services: ☐ Full-time ☐ Part-time ☐ Particular job ☐ Indefinite period
☐ Other, please explain: _____

27. Does the entity require you to perform your services during a scheduled time? ☐ Yes ☐ No

If "Yes," please explain: _____

28a. Were you provided training by the entity? ☐ Yes ☐ No

If "Yes," what kind and how often? _____

b. Who paid for the training expenses? _____

c. Were you given an orientation by the entity? ☐ Yes ☐ No

If "Yes," please describe: _____

29. Are you required to follow a work schedule specifying days and hours in which the work had to be performed?

☐ Yes ☐ No

If "Yes," please provide work schedule: _____

Who established the work schedule? _____

30. Does the entity give you instructions on how to perform your services? ☐ Yes ☐ No

If "Yes," explain the nature of the instructions: _____

31. Can the entity change the methods you use in performing your services or otherwise direct you as to how to perform your work? ☐ Yes ☐ No

Explain your answer: _____

32a. Are you required to provide reports to the entity or its representative on the status or progress of your services for the entity? ☐ Yes ☐ No

If "Yes," how often? _____

b. For what purpose? _____

c. In what manner (in person, in writing, by phone, time record, e-mail, entity's website, etc.)? _____

Please attach copies of report forms used in reporting to the entity.

33. If you do not produce or accept a certain amount of work regularly or achieve certain performance goals will the entity terminate your services? ☐ Yes ☐ No

If "Yes," please explain: _____

34. How do you normally report earnings for income tax purposes? ☐ Wages ☐ Self-employment Income

35. Could you in any way incur a financial loss from the services that you perform for the entity? ☐ Yes ☐ No

If "Yes," please explain:

36. Has any other governmental agency ruled on the status of services performed by you for this entity?

☐ Yes ☐ No

If "Yes," please attach a copy of the ruling and explain:

37. Please explain why you believe you are an employee or an independent contractor of the entity?

(If you wish to remain anonymous, do not complete below.)

I declare that all copies of contracts and all statements submitted are true, correct, and complete to the best of my knowledge and belief. If any misrepresentation has been made or facts have been omitted, I understand that the determination will not be valid and will not be binding upon the EDD.

(NAME PRINTED)

(SIGNATURE)

(DATE)