

Common Law Employee and Fact Attestation Form



Your employer sponsored group health insurance policy may only provide coverage to your eligible common law employees and their eligible dependents. **Note: In most instances individuals who are compensated via an IRS 1099 Form, instead of a W-2, are independent contractors and NOT common law employees eligible for coverage.**

You have requested this form because you believe that the individual(s) listed below are your common law employee(s) and not independent contractor(s) per federal or state law. To confirm we request:

- Your explanation and attestation why you believe that the individual(s) listed meet federal and state requirements of a common law employee;
 - The following documentation to support federal and state requirements must be submitted: a written contract or agreement; most recent 12 weeks of payment records showing hourly/weekly/or salaried with paid vacation and sick days, expense reimbursement, records of payment of federal and state employee taxes; evidence of pension, other insurance and employee benefits and an IRS Form SS-8 if applicable.
1. The worker(s) listed below work for my company on a full time, year round basis.
 2. The relationship between myself, the owner/employer, and the worker(s) are permanent and/or indefinite, where I provide instruction, training and evaluation.
 3. I, the employer, invest more money in the worker(s) to perform the service, than the worker(s) does.
 4. I, the employer, have the right to control the details of how and when the worker's services are performed.
 5. I, the employer, control the business aspects of the worker's job, including but not limited to how the worker(s) are paid, expenses are reimbursed, and I provide the tools and/or supplies.
 6. I, the employer, provide other types of employee benefits to the worker(s), such as a pension plan, other insurance such as life or disability and pay for vacation and overtime pay.
 7. I, the employer, agree to contribute the same amount of money toward the premium as I contribute to my similarly situated workers compensated via a W-2.
 8. I, the employer, agree to require the same waiting period for the listed workers as for my regular, W-2, employees.
 9. I, the employer, agree to extend the coverage offering to all common law employees who meet these qualifications, including those I may hire in the future.
 10. I, the employer, pay the required state and federal employee taxes.

Please list below all individuals who meet the above qualifications and for whom your attestation applies.

Name	Social Security Number	Date of Hire	Hours per Week

Owner explanation of why you believe that the individual(s) listed meet federal and state requirements of a common law employee: _____

I hereby attest that I am familiar with the requirements of what constitutes a common law employee, and the individuals listed above are my common law employees and not independent contractors. **I further agree that this document and attestation may be provided to state and federal authorities and any misrepresentation or fraudulent statement provided above may result in termination of coverage or other legal action.**

Signature of Owner _____
Date _____ Group # _____