

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM
OF MISSISSIPPI
429 MISSISSIPPI STREET
JACKSON, MISSISSIPPI 39201-1005**

The Public Employees' Retirement System of Mississippi has defined an Independent Contractor as an individual (or firm for which an individual performs substantially all the work) who contracts to do a piece of work according to his own methods without being subject to the control of his employer except as to the results of the work, and who has the right to employ and direct the outcome of his workers independent of the employer and who is free from any superior authority in the employer to say how the specified work shall be done or what the laborers shall do as the work progresses, or one who undertakes to produce a given result without being controlled by the employer as to the methods by which he attains the result. Conversely, individuals who perform services subject to the will and control of an employer, as to both what must be done and how it must be done, is an employee.

Employee vs. Independent Contractor

The following information should be provided to PERS for the purpose of determining whether an individual is an employee under the common-law rules for purposes of mandatory coverage in the Public Employees' Retirement System or determining whether a PERS service retiree who is reemployed is subject to the reemployment limitations as provided in Miss. Code Ann. Section 25-11-127. The Individual and Agency should complete the appropriate sections of the following questionnaire and submit the appropriate documentation as noted below.

While no one element or factor is decisive, all relevant information provided will be considered by PERS in making a determination. If the Internal Revenue Service (IRS) has previously made a determination on this or other similar engagements, please attach a copy of all documentation provided to the IRS as well as the response from the IRS.

Part A. To be completed by the Agency

Agency Name: _____

Agency Contact: _____

Agency Address: _____

Agency Telephone Number: _____

Individual's Name: _____

Individual's Address: _____

Individual's Telephone Number: _____

Individual's SSN: _____ Individual's EIN (if applicable) _____

Date of proposed employment: _____

Termination Date of proposed employment: _____

1. Describe in detail the nature of the work to be performed or services to be provided by the Individual. (Or attach a copy of the statement of the work to be performed or services to be provided) _____

2. Are the services to be performed by the Individual currently being performed by employees or last performed by an employee? Yes ___ No ___ If yes, please indicate if the Individual being engaged has ever performed these services and if so when.

3. Specify the compensation and the manner in which it will be paid. (For example, state whether the Individual will be paid by the job as opposed to hourly, weekly or monthly and how much.) Also, specify any Agency funded fringe benefits that the Individual will inure as a result of the engagement, i.e. insurance, personal leave, etc. _____

4. Will the Agency pay or reimburse the Individual's expenses and if so, on what basis?

5. Is there a written contract to provide these services?

If yes, please provide a copy of the contract.

Yes ___ No ___

6. Does the Agency regulate the hours of work during the work day?

Yes ___ No ___

7. Does the Agency furnish the tools, equipment, manuals or written procedures for accomplishing the job?

Yes ___ No ___

8. Must the services be performed on the premises of the Agency?

Yes ___ No ___

9. Upon termination of the relationship, is the Individual afforded due process rights?

Yes ___ No ___

10. Does the Agency provide or control the detail of how

the work is to be accomplished? Yes ____ No ____

11. Is the Individual required to perform the services personally? Yes ____ No ____

12. Must the Individual be trained to perform services in a particular manner? Yes ____ No ____

If yes, must the Agency perform the training? Yes ____ No ____

13. Is the Individual required to have any special licenses or certificates as a condition of employment? (For example, certificates issued by the State Department of Education) Yes ____ No ____

14. Does the engagement between the Individual and the Agency contemplate continuing or recurring work? Yes ____ No ____

15. Is the Individual in a position to realize a profit or loss as a result of his/her services? Yes ____ No ____

16. Will the Individual's services be integrated into the business operations because the services are important to the success or continuation of the agency? Yes ____ No ____

17. Is the Individual required to work or be available full-time? Yes ____ No ____

I hereby certify, to the best of my ability, that the above information has been answered correctly.

Signature of Authorized Certifying Official

Title

Date

Part B. To be completed by the Individual.

1. Are services offered by the Individual to the general public? Yes ____ No ____

2. Does the Individual currently perform services for more than one person, governmental agency or firm? Yes ____ No ____

If yes, list the names of other entities and services provided on separate attachment.

3. Does the Individual offer to perform services for other persons through advertising, individual or oral solicitations? Yes ____ No ____
4. Have services been performed by the Individual for this Agency previously? If so, name the capacity and specify whether you were employed as an employee. Yes ____ No ____

5. Does Individual have the right to quit the job at any time without incurring liability? Yes ____ No ____

I hereby certify, to the best of my ability, that the above information has been answered correctly.

Signature of Individual

Date

Part C. To be completed by the Public Employees' Retirement System of Mississippi

After thorough review of the above information and attachments, the Individual has been determined to be the following for purposes of employment with a covered employer under the Public Employees' Retirement System of Mississippi.

_____ Employee

_____ Independent Contractor

PERS Reviewer

Date