

## Are your Independent Contractors really employees?

Service performed for compensation by an individual in the electrical or construction industries is *employment* **unless** it is shown that:

1. The individual is free from direction and control over the performance of the service; **and**
2. The service is either performed:
  - Outside of the usual course of business for which the service is performed, or
  - Outside of all the places of business of the enterprise for which the service is performed; or
  - The individual has a principal place of business and is responsible for the costs; **and**
3. The individual:
  - Is customarily engaged in an independently established trade, occupation, profession, or business of the same nature as that involved in the service contract, or
  - Has a principal place of business that is eligible for a federal income tax business deduction; **and**
4. On the effective date of the contract of service, the individual is responsible for filing a schedule of expenses with the Internal Revenue Service; **and**
5. On the effective date of the contract or within a reasonable period after the effective date of the contract, the individual has an:
  - Active account with the Department of Revenue,
  - Active account with any other state agencies, and
  - A Unified Business Identifier (UBI) number; **and**
6. On the effective date of contract of service, the individual is maintaining a separate set of books or records that reflect all items of income and expenses of the business that the individual is conducting; **and**
7. On the effective date of the contract, the individual has a valid contractor registration under chapter 18.27 RCW or an electrical contractor license under chapter 19.28 RCW if the work requires a registration or license.

RCW 50.04.145 amended effective June 12, 2008

## District Tax Offices

There are 10 District Tax Offices throughout the state that handle employer matters. Each office is responsible for a geographic area. Please check the following list to find the tax office for your location. Out-of-state accounts should contact the Yakima tax office.

<b>District tax offices</b>	
<p><b>Bellevue</b>            Main number: 425-649-4388            Fax: 425-649-4470  <a href="mailto:bellevuedto2@esd.wa.gov">bellevuedto2@esd.wa.gov</a>            1530 140th Ave. NE, Suite 100            P.O. Box 66            Bellevue - 98009</p>	<p><b>Spokane</b>            Main Number: 509-532-3090            Fax: 509-532-3086  <a href="mailto:spokanedto@esd.wa.gov">spokanedto@esd.wa.gov</a>            132 S Arthur St.            Spokane - 99202</p>
<p><b>Bellingham</b>            Main Number: 360-676-2070            Fax: 360-738-6180  <a href="mailto:esdgpbellinghamdto@esd.wa.gov">esdgpbellinghamdto@esd.wa.gov</a>            1904B Humboldt St.            P.O. Box 978            Bellingham - 98227</p>	<p><b>Tri-Cities</b>            Main Number: 509-735-0939            Fax: 509-735-0932  <a href="mailto:esdgptri-citiesdto@esd.wa.gov">esdgptri-citiesdto@esd.wa.gov</a>            4310 W 24th Ave.            Kennewick - 99338</p>
<p><b>Lynnwood</b>            Main Number: 425-774-2380            Fax: 425-774-2391  <a href="mailto:lynnwooddto@esd.wa.gov">lynnwooddto@esd.wa.gov</a>            20311 52nd Ave. W, Suite 301            P.O. Box 2642            Lynnwood - 98036</p>	<p><b>Vancouver</b>            Main Number: 360-735-5050            Fax: 360-735-5049  <a href="mailto:vancouverdto3@esd.wa.gov">vancouverdto3@esd.wa.gov</a>            5411 E Mill Plain Blvd., Suite 14            Vancouver - 98661</p>
<p><b>Seattle North</b>            Main Number: 206-706-3801            Fax: 206-706-3803  <a href="mailto:seattlenorthdto@esd.wa.gov">seattlenorthdto@esd.wa.gov</a>            8746 Mary Ave. NW, Suite 1            Seattle - 98117</p>	<p><b>Wenatchee</b>            Main Number: 509-662-0448            Fax: 509-665-3749  <a href="mailto:wenatcheedto2@esd.wa.gov">wenatcheedto2@esd.wa.gov</a>            215 Bridge St.            P.O. Box 2237            Wenatchee - 98807</p>
<p><b>South Sound</b>            Main Number: 253-593-7380            Fax: 253-593-7399  <a href="mailto:southsounddto@esd.wa.gov">southsounddto@esd.wa.gov</a>            1301 Tacoma Ave. S            Tacoma - 98402</p>	<p><b>Yakima</b>            Main Number: 509-574-0137            Fax: 509-574-0113  <a href="mailto:yakimadto2@esd.wa.gov">yakimadto2@esd.wa.gov</a>            306 Division St.            P.O. Box 10708            Yakima - 98909</p>