



Common Law Employee and Fact Attestation Form

Your fully insured employer sponsored group health insurance policy only provides 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 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 in fact your common law employees under federal law, despite your decision to file an IRS 1099 form instead of W-2. As common law employees, each are eligible for group health coverage under your employer sponsored group health plan.

To confirm that the individuals listed below are eligible for coverage as your common law employees, we request:

- (1) Your initials confirming facts set forth in section 1-9 below;
- (2) Your formal attestation that you believe that the individual(s) listed meets the requirements of a common law employee;
- (3) A copy of the 1099 Tax Form is required if the independent contractor has been employed for more than 1 year; and
- (4) Your agreement that we may provide this form to state and federal authorities, including but not limited to the IRS.

I hereby confirm via my initials that:

- 1. The worker(s) listed below paid by 1099 work for your company on a full time (as defined by group's state), year round basis and the work is an integral part of the business. _____
- 2. The relationship between you, the employer, and the worker(s) are permanent and/or indefinite. _____
- 3. You, the employer, invest more money in the worker(s) to perform the service, than the worker(s) does. _____
- 4. You, the employer, have the right to control the details of how and when the worker's services are performed. _____
- 5. You, the employer, control the business aspects of the worker's job, including but not limited to: how the worker(s) is paid, whether expenses are reimbursed, who provides tools or supplies. _____
- 6. You, the employer, provide other types of employee benefits to the worker(s), such as a pension plan, other insurance, vacation or overtime pay. _____
- 7. You, the employer, agree to contribute the same amount of money toward the premium as you contribute to your similarly situated workers compensated via W-2. _____
- 8. You, the employer, agree to require the same waiting period for these workers as for your regular, W-2, employees. _____
- 9. You, the employer, agree to extend the coverage offering to all workers compensated via 1099 who meet these qualifications, including those you may hire in the future. _____

List below all individuals who meet the above qualifications and for whom your attestation below applies. Provide the most recent copy of each worker's IRS 1099 Form if one has been filed.

Name	Social Security Number	Date of Hire	Hours per Week

I hereby attest that I am familiar with the requirements of what constitutes a common law employee the individuals listed above are my common law employees. I further agree that this document and attestation may be provided to state and federal authorities. Note: Any misrepresentation or fraudulent statement provided herein may result in, among other things, termination of coverage or other legal action.

Signature of Owner _____ Date _____ Group # _____