



Common Law Employee and Fact Attestation Form

Your fully insured 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 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. 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:

- a) Your initials confirming the facts set forth in section 1-9 below;
- b) Your formal attestation that you believe that the individual(s) listed meet the requirements of a common law employee;
- c) A copy of the 1099 Tax Form, if the independent contractor has been employed for more than 1 year; and
- d) Your agreement that we may provide this form to state and federal authorities, including the IRS. I hereby

confirm via my initials that:

1. The worker(s) listed below are paid by 1099 and work for my 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 myself, the employer, and the worker(s) are permanent and/or indefinite. _____
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, whether expenses are reimbursed, and who provides tools or supplies. _____
6. I, the employer, provide other types of employee benefits to the worker(s), such as a pension plan, other insurance, vacation or 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 W-2. _____
8. I, the employer, agree to require the same waiting period for 1099 workers as for my regular, W-2, employees. _____
9. I, the employer, agree to extend the coverage offering to all workers compensated via 1099 who meet these qualifications, including those I may hire in the future. _____

Please list below all individuals who meet the above qualifications and for whom your attestation below applies. Please provide the most recent copy of each worker's IRS 1099 Tax 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, and 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 and any misrepresentation or fraudulent statement provided above may result in termination of coverage or other legal action.**

Signature of Owner _____ Date _____ Group # _____