

8 AAC 30.900(13) is repealed and readopted to read:

(13) “owner/operator” as used in 8 AAC 30.020(d) means those independent contractors who by virtue of the duties they perform, or the manner in which they perform them, cannot be considered employees of the person or entity who has contracted for their services; A person is an independent contractor for the purposes of this chapter only if the person

(A) has an express contract to perform the services;

(B) is free from direction and control over the means and manner of providing services, subject only to the right of the individual for whom, or entity for which, the services are provided to specify the desired results, completion schedule, or range of work hours, or to monitor the work for compliance with contract plans and specifications, or federal, state, or municipal law;

(C) incurs most of the expenses for tools, labor, and other operational costs necessary to perform the services;

(D) has an opportunity for profit and loss as a result of the services performed for the other individual or entity;

(E) is free to hire and fire employees to help perform the services for the contracted work, and

(F) follows federal Internal Revenue Service requirements by

(i) obtaining an employer identification number, if required;

(ii) filing business or self-employment tax returns for the previous tax year to report profit or income earned for the same type of services provided under the contract; or

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(iii) intending to file business or self-employment tax returns for the current tax year to report profit or income earned for the same type of services provided under the contract if the person's business was not operating in the previous tax year.

(Eff. 7/8/73, Register 47; am 12/4/76, Register 60; am 7/30/82, Register 83; am 9/27/87, Register 103; am 1/2/91, Register 116; am 8/9/2001, Register 159; am 8/12/2018, Register 227; am 11/25/2018, Register 228; am ___/___/___, Register _____)

Authority: AS 23.05.060 AS 36.10.075 AS 36.95.010
 AS 36.05.030 AS 36.10.140