

Are your Independent Contractors really employees?

Service performed by an individual for compensation 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; **and**
3. The individual is customarily engaged in an independently established trade, occupation, profession or business of the same nature as that involved in service contract.

Or, as a separate alternative, service performed by an individual for compensation 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 the usual course of business for which the service is performed, or
 - Outside of all 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.

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.

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