

**STATE OF CONNECTICUT
EMPLOYMENT SECURITY DIVISION
UNEMPLOYMENT COMPENSATION TAX DIVISION**

EMPLOYER-EMPLOYEE RELATIONSHIP FOR CT UNEMPLOYMENT TAXES

The determination of independent contractor status versus employee status is often a complex decision. Connecticut unemployment law states that employment is any service performed under an express or implied contract of hire that creates the relationship of employer and employee. The law holds that service will be considered employment subject to the act unless the service recipient can establish compliance with Connecticut General Statutes Section 31-222(a)(1)(B)(ii), commonly referred to as the “ABC” test which is outlined below.

To be considered an independent contractor, an individual must meet all three of the following tests.

- A. The worker must be free from direction and control in the performance of the service, both under the contract of hire and in fact.

AND

- B. The worker’s services must be performed:

EITHER

- (1) Outside the usual course of the employer’s business

OR

- (2) Outside all of the employer’s places of business.

AND

- C. The worker must be “customarily engaged” in an “independently established” trade, occupation, profession or business of the same nature as the service being provided.

The determination of a worker’s status is both technical and complex. If you have questions concerning the employee versus independent contractor status of a worker please contact an Unemployment Compensation Field Audit Unit listed below:

Hartford 860-263-6360

Waterbury 203-437-3400