

## Worker's Compensation Application Checklist

*This form is only to be used by Independent Contractors in the Building and/or Construction trades.*

This Application for Certification of Exemption represents a statement by you that you are an independent contractor in the Building and/or Construction trade and are therefore not required to carry worker's compensation insurance on yourself. **The Indiana Department of Revenue may share this information with the Internal Revenue Service (IRS) and/or other states.**

The statutes establishing this registration process state that an independent contractor is defined similarly to the IRS tax guidelines for determining independent contractor status. The IRS uses several factors to determine whether an individual is an independent contractor or an employee. Listed below are some of the characteristics of each. *If you fail to meet these qualifications, you will not receive certification.*

### **An independent contractor generally:**

- directs his own work and performs the work in the manner he chooses, without direction from the general contractor;
- sets his own hours;
- may hire assistants;
- provides his own tools and materials;
- is paid by the job rather than by the hour;
- may make a profit or suffer a loss on a job; and
- is free to work for more than one person or firm and to offer his services to the general public.

### **An employee generally:**

- is under the control of his employer;
- has income taxes withheld from his pay;
- must work the hours specified by the employer;
- receives pay on an hourly basis;
- must perform the work in the manner indicated by the employer;
- receives training, tools and equipment provided by the employer;
- is not free to offer his services to many persons or firms or to the general public; and
- can be fired at any time.

**Are you new to the state of Indiana or the United States?** If so, you will be required to submit verification of your residency. Some examples include:

- valid Indiana Driver's License;
- Permanent Resident Card (green card);
- copy of income tax return from another state;
- copy of federal income tax return;
- voter's registration card;
- Individual Tax Identification Number (ITIN) (resident aliens)

*This application for a Certificate of Exemption from worker's compensation in Indiana will be processed by verifying your status as an Independent Contractor. The Indiana Department of Revenue will examine your past tax records to determine if you have identified yourself as an independent contractor in past years and are current on your individual tax filings. Failure to comply will result in denial of certification.*

I.C. 22-3-2-14.5 requires that you be certified by the Department of Revenue. The Certification is filed for you with the Indiana Worker's Compensation Board to obtain your Independent Contractor status. You are required to pay a \$20 fee, \$5 (non-refundable) to the Indiana Department of Revenue and \$15 to the Indiana Worker's Compensation Board, for making the application. *Please allow up to 7 working days for your application to be processed.* If you do not meet the criteria for establishing your status as an independent contractor, you will be contacted with instructions on providing additional information, or notification of denial.

Your certificate is not valid until the Worker's Compensation Board has stamped it. Mail your application to the Indiana Department of Revenue for processing. Upon approval of both the Department of Revenue and the Indiana Worker's Compensation Board, you will receive your validated Certificate of Exemption and a copy of Income Tax Information Bulletin #86 in the mail.

**Note: Until you receive a Certificate of Exemption from the Indiana Worker's Compensation Board, you are required to be covered by a worker's compensation policy under Indiana law.**

**WCE-1**State Form #45899  
Rev. 06/01**Indiana Department of Revenue  
WORKER'S COMPENSATION CLEARANCE  
CERTIFICATE APPLICATION**

Name of Independent Contractor ( <i>type or print</i> ) Last, First	Trade Name of Independent Contractor	Specified Trade
Address ( <i>number, and street, city, state, ZIP code</i> )		Telephone Number ( <i>including area code</i> )
Email Address	Federal Identification Number or SSN	Affidavit of Exemption Number ( <i>State Use Only</i> )

Are you an Indiana resident? ☐ Yes ☐ No If no, please enter your state of residence: \_\_\_\_\_

Under the provisions of IC 22-3-2-14.5 and/or IC 22-3-7-34.5, I, the undersigned, am hereby requesting issuance to me of an Independent Contractor Certificate of Exemption:

☐ I am an independent contractor working in the construction trades, as defined by IC 22-3-6-1 (b) (7) and/or IC 22-3-7-9 (b) (5).☐ I am the sole proprietor as defined by IC 22-3-6-1 (b) (4) and IC 22-3-7-9 (b) (2) and am thereby exempted from worker's compensation coverage. Sole proprietorship name: \_\_\_\_\_ SSN: \_\_\_\_\_☐ I am a partner in a partnership as defined by IC 22-3-6-1 (b) (5) and IC 22-3-7-9 (b) (3) and am thereby exempted from worker's compensation coverage. Partnership name: \_\_\_\_\_ FID: \_\_\_\_\_My independent contractor business is incorporated and I am an officer of that corporation: ☐ Yes ☐ NoI have employees: ☐ Yes ☐ No If yes, please complete the following, (if extra space is needed please attach another sheet):

Employee Name	SSN / TIN / FID	Indiana Resident?
		<input type="checkbox"/> Yes <input type="checkbox"/> No If no, state of residence is: _____
		<input type="checkbox"/> Yes <input type="checkbox"/> No If no, state of residence is: _____
		<input type="checkbox"/> Yes <input type="checkbox"/> No If no, state of residence is: _____

Signature of Applicant	Date signed
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This affidavit certifies that the above named person is an independent contractor as defined by the indicated provisions of law, that the above named person has worker's compensation insurance or is a qualified self-insurer as to any and all employees in their hire, and that the above named person desires to be exempt from worker's compensation coverage and foregoes the right of recovery under the Worker's Compensation Act from anyone for whom this person works as an independent contractor. This affidavit is binding and holds harmless any person and their worker's compensation insurance carrier contracting with the above named person (as an independent contractor) and their worker's compensation insurance carrier. This affidavit is valid for one year from the date of issue. **You must re-apply each year to maintain exempt status. This information may be shared with the Internal Revenue Service and/or other states.**

**State Use Only**

<b>\$20 Filing Fee Required</b> <input type="checkbox"/> \$5.00 DOR filing fee <input type="checkbox"/> \$15.00 WCB filing fee	Date issued
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**Payment must be made using money order or certified check.****Please mail to:** Indiana Department of Revenue  
P.O. Box 6072  
Indianapolis, IN 46206-6192