

Table of Contents

| Contents | Page |
|---|-------------|
| Overview of Law and Practice Issues | 1 |
| Introduction—Dentistry has Historically had Associates | 1 |
| Recent Congressional and IRS Interest | 1 |
| A Controversial Issue for the Dental Profession | 2 |
| Independent Contractor Status of Associate & Worker Classification | 4 |
| Primary Inquiry: Is the Worker an Independent Contractor or an Employee? | 4 |
| Tax Penalties on Finding Improper Classification | 17 |
| Related Legal Areas | 19 |
| Fair Labor Standards Act | 19 |
| National Labor Relations Act | 22 |
| Employee Retirement Income Security Act and Microsoft III | 24 |
| Title VII of the Civil Rights Act | 26 |
| Summary Observations | 28 |
| Addendum: Detailed Review of Common Law Factors | 29 |
| Control of Worker | 29 |
| Additional Workers Hired by Worker | 29 |
| Providing Instruments, Materials and Supplies | 30 |
| Worker Part of the Practice | 30 |
| Skill, Nature of Occupation and Personal Service | 31 |
| Worker In or Out of Practice | 31 |
| Scheduling | 31 |
| Discharge of Worker and Term of Employment | 32 |
| Compensation | 32 |
| Fringe Benefits | 32 |
| Competition with Practice | 32 |
| Other Factors | 34 |
| The Job's Not Done | 36 |
| Suggested References | 37 |