

West Contra Costa Unified School District
1108 Bissell Avenue
Richmond, CA 94801

3. **Are the worker's services integrated into District operations?** **Yes** **No**

The integration of the worker's services into District operations generally shows that the worker is subject to the direction and control of the District and is therefore an employee. Integration in this context means that the success of the District depends upon the performance of certain services rendered by the worker.

4. **Must the worker render the services personally?**

If the worker must render the services personally, the IRS takes the position that the District is interested in the methods used to perform the

15. Does the worker work for more than one business at a time? **Yes** **No**

A worker who performs more than *de minimis* services for a number of unrelated persons or firms is generally an independent contractor.

16. Are the worker's services available to the general public?

A worker who makes their services available to the general public on a