**Section 1600.203 Independent Contractors**

Any individual claiming to be an independent contractor exempt from participation in SURS as an employee under Section 15-107 of the Code or from the provision governing annuitants who return to employment or receive compensation from any employer as set forth in Sections 15-139, 15-139.1 and 15-139.5 of the Code must file Form SS-8 (Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding) with the IRS seeking confirmation of independent contractor status. An IRS Form SS-8 independent contractor determination must be filed with SURS before an individual can be considered to be exempt from SURS participation as an employee or reemployed employee. The individual shall file with SURS a copy of the IRS formal determination or information letter received in response to the Form SS-8, which may then be used in further consideration of the individual's independent contractor status.

(Source: Amended at 40 Ill. Reg. 8437, effective June 3, 2016)