Personal Nurse Labor Enforcement

- You are not responsible for personal compensation.
- Compensation is not taxable until the employee is paid.
- Compensation is exempt from RCW 51.08.180.
- Compensation is not withholding tax.
- Compensation is not subject to Social Security or Medicare.
- Compensation is not subject to unemployment insurance.
- Compensation is not subject to Workers' Compensation.

A "yes" answer to ALL six questions below means the worker has a business of their own working without your direction or control.

1. Are you hiring someone for more than their personal labor?
2. If "no" to both, are you supervising them?
3. If you are not supervising them, do they have an established business of their own?
4. Are they bringing their own employees?
5. Are they performing the work free of your direction and control? (See Question 2.)
6. How many hours do they work per week?

In addition to the authorization, employers should keep a copy of the teen worker's proof of school district authority.

The following must be considered:

- Personal Service Labor Contracts: Do you need to report worker hours?
- Supervision: Are they classified as an employee of the school district, but is considered a worker and the hours must be reported by the district, not the teen?
- Personal Service Labor Contracts: How do you verify worker hours?
- Supervision: Do you supervise the work?
- Personal Service Labor Contracts: Is there a written agreement that outlines the hours of work?
- Supervision: Are they required to undergo training?
- Personal Service Labor Contracts: Are they required to keep time sheets or pay a wage or setting regular hours?
- Supervision: Do you have an established, independent business that existed before you hired them?
- Personal Service Labor Contracts: Do they perform the work free of your direction and control? (See Question 2.)
- Supervision: Do you have a set of books dedicated to the expenses and earnings of the business?
- Personal Service Labor Contracts: Do they file IRS taxes?
- Supervision: Are they using a personal service contract with a contractor?