

5224.0040 BOOKKEEPERS AND ACCOUNTANTS.

Subpart 1. **Definition.** A bookkeeper is an individual whose work consists substantially of some or all of the following: recording items in proper journals and on special forms, posting ledgers, balancing books, compiling reports, and otherwise keeping a complete and systematic set of records of an organization's business transactions. Accountants licensed under Minnesota Statutes, chapter 326 are bookkeepers for the purposes of this part.

Subp. 2. **Independent contractor.** A bookkeeper is an independent contractor if all of the following criteria are substantially met.

- A. The bookkeeper rents an office or maintains one in the home.
- B. The bookkeeper makes his or her services available to the public.
- C. The bookkeeper's services are rendered for a number of clients and are compensated for on a fee basis.
- D. The bookkeeper pays his or her own business expenses, which include the cost of equipment, materials, and helper's wages.
- E. The bookkeeper is hired to accomplish a specific result and is not subject to direction or control over the methods or means of accomplishing it.
- F. The bookkeeper's services are not performed on the premises of the purchaser of the services.

Subp. 3. **Employee.** A bookkeeper is an employee if all of the following criteria are substantially met.

- A. The bookkeeper performs services at regular intervals for a single business concern for a fixed salary.
- B. The bookkeeper works on the employer's premises with the necessary supplies and office help furnished.
- C. The bookkeeper does not make his or her services available to the public, and does not maintain an office of his or her own.
- D. The bookkeeper works during fixed hours and enjoys the usual privileges extended by an employer to employees including paid vacations, sick benefits, or bonuses.
- E. The bookkeeper's services are in connection with a system of bookkeeping or accounting adopted by the employer.
- F. The bookkeeper is subject to direction and control of the employer, although he or she may not be closely supervised because of the skill required to do the work.

Statutory Authority: *MS s 176.041; 176.83*

History: *10 SR 1852*

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