**Section 1650.390 Independent Contractors**

Any individual claiming to be an independent contractor exempt from System membership or the post-retirement work limits governing annuitants as set forth in 40 ILCS 5/16-118 must file Form SS-8 (Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding) with the Internal Revenue Service (IRS) seeking confirmation of independent contractor status. An IRS Form SS-8 independent contractor determination must be filed with the System before an individual can be considered to be exempt from System membership or Article 16 post-retirement work limits.

(Source: Added at 21 Ill. Reg. 2422, effective January 31, 1997)