Attachments

Participant Consent Form

Facilitator Guide

Sample Mockups (Topical Overview)

Participant Consent Form

The purpose of this study is to help us evaluate a new design for the IRS.gov Web site. We would like you to help us identify ways we can improve the organization, structure and labeling of information to make finding information easier. By participating in this study, you will help us shape the future of the IRS.gov Web site.

This session will take approximately 1.5 hours. You will be given paper copies of several web pages, and asked to mark things that you like and dislike, and to make suggestions for improvements. You will be asked to discuss your findings with the group. The session will be recorded using microphones, and a video camera.

You may ask questions at any time, but please note that due to the type of information we are trying to collect, we may not be able to fully answer your question until the end of the discussion.

If you do not want to be in this study, you do not have to participate. You do not have to answer any questions you do not want to, and you may stop at any time without any consequences. All information that you provide in this research study will be kept confidential and any report of this research will not identify you personally in any way.

If you agree to help us, please sign below.

_____   _____

(Signature)   *(Date)*

_____

(Print Name)

Paperwork Reduction Act (PRA) Statement:
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is OMB #I1545-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the:
  Internal Revenue Service
  Tax Products Coordinating Committee
  SE:W:CAR:MP:T:T:SP
  1111 Constitution Ave. NW
  Washington, DC 20224

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Facilitator Guide

(Facilitator) We have been working on some revised page layouts and how to present information on the site. This afternoon we are going to show you rough layouts of two different types of pages and ask for your input on several aspects of the page layout.

For this exercise, it's important to remember that we're not evaluating the graphic design or even the interaction flow with the site. We are focusing on the underlying structure, organization, and labeling of information. If we get that right, then we will have the flexibility to use it in any design.

We are concentrating on what is the best way to organize, label, and lay out the content on these pages.

For each layout, we will walk through it as a group so that you can understand what the different features represent. As part of this walk-through, we will review a few questions about the layout. Then we will ask you to work in groups of 3 - 4 that you had this morning to answer these questions.

As part of the process of answering these questions and providing us with feedback, feel free to write on and mark up a copy of the layouts to illustrate your answers.

Landing Page

[Introduction: 2 minutes]

Please remember – we are mostly interested in assessing the organization and the structure of the content on the pages, NOT the interaction design, or the visual design.

For today, the top navigation is a given. Although it most likely will change in the eventual redesign of the site, for today's feedback we will assume that it is the default global header and navigation for the site.

Walkthrough: [3 minutes]

- You should each have a set of handouts for the Landing Page. These handouts include
    - a description of the page (which we will walk through in a minute)
    - a set of questions that you will discuss in small groups, and
    - a copy of each of the eight pages in the set of mock-ups.
- The first page in the set is the default landing page.
- Left Navigation (all pages)
    - The intent of this design of the left navigation is to provide consistent structure and labels across all landing pages, but allow sections of the navigation to be specific to the topic or section. For example,
        - The topics section would display links to topics specific to that section.
        - Forms and Publications would take you to a page of forms and pubs that are specific to small business.
    - Each of the subsequent pages shows the information you would see for each of those navigation options.

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- Content section of the landing page

  o The top section highlights audience-specific information.

  o The middle section would include the most critical tasks for the SB/SE audience

  o The bottom section provides a list of broader topics. These links would go to overview pages that would introduce the resources on that topic.

- Let's briefly review the type of questions for the Small Group exercises as a whole group, to answer any questions that you might have before you begin.

- As you work in your small groups, **please record your answers** to the questions on one of the sheets of questions, and note any changes on the mock-ups that illustrate your answer. We would like to collect those items from the group.

- You don't have to answer all of the questions – if you start to focus on one area for discussion about what should change, that's acceptable – as long as you share your recommendations with us.

- After the group sessions, we will ask each group to report out on the most significant findings or recommended changes they discovered in the process.

- Please ask us questions as you work – we are here as a resource to you.

For Small Groups: [5 minutes]

- Left Navigation – we are evaluating:

  o Section headings

  o Navigation labels

  o Approach to organizing the resources and reference materials

- Content Section

  o Are the content sections distinct; is this organization helpful?

  o Labels of the sections

  o Order on page

  o Overall page layout

- For each page (landing page and second-level pages):

  o Amount of information

  o Right information?

- Overall layout:

  o Any critical information missing?

  o Did you notice the breadcrumbs? Would they help you with understanding where you are in the IRS.gov site?

 [Work in groups – 25 minutes]

[Report out of groups – 10 minutes]

Post-Small Group Questions

- What did you think of the list of topics under "Topics?"

    o Which ones would you not include?

    o Which critical ones are missing?

Overview Pages

[Intro: 5 minutes]

You should each have a set of mock-ups that say "Topical Overview Page Mockups." The package includes

- A description of the mockups
- A set of questions to work on in small groups
- The set of page mockups

This next set of mock-ups is for pages that present information on a specific topic. Based on customer input and content analysis, we see a trend that taxpayers have a basic set of questions that apply to most topics:

- What is it?
- Does this apply to me/Do I qualify?
- How do I do it? (topic-specific tasks)
- What else should I know (what is the impact, what are the repercussions, what are the cautions and warnings)?

The format highlights other useful tools and resources on the topic.

Navigation:

- The same navigation labels would appear on the left – but only if resources on the topic are available. If no resources of that type exist, the label does not appear.

For Discussion in the Small Groups:

[Review questions: 5 minutes]

Scenario: You want to find out if your workers are independent contractors or employees. You have entered the term "worker classification" as a search query. You select the first item in the search results is this page: "Worker Classification – What is it?"

Content Organization:

- Organization of content
- Amount of content on page

Left Navigation:

- Headings

- Labels

- Organization of resources

- Specific features

Page Layout:

- Placement of specific features and content

[Work in groups: 25 minutes]

[Report out of groups: 10 minutes]

Sample Mockups (Topical Overview)

General Description of the Page Elements:
This next set of mock-ups is for pages that present information on a specific topic. Based on customer input and content analysis, we see a trend that taxpayers have a basic set of questions that apply to most topics:

- What is it?

- Does this apply to me/Do I qualify?

- How do I do it? (topic-specific tasks)

- What else should I know (what is the impact, what are the repercussions, what are the cautions and warnings)?

The format highlights other useful tools and resources on the topic.

Left Navigation:
- The same navigation labels would appear on the left – but only if resources on the topic are available. If no resources of that type exist, the label does not appear.

- For example, the SB/SE Landing Page included navigation buttons for "Events and Dates" and "Partners and Organizations." No resources of those types are available for Worker Classification, so those buttons do not appear.

Content Organization on Pages:
- The first four pages organize the content by the basic questions that taxpayers have on each topic.

- The remaining pages represent the page that would display for each option in the left navigation (i.e., Forms and Publications, Learning and Educational Resources, Tools). The resources and references on these would be specific to the topic of the page (i.e., Worker Classification).

For Small Group Discussion:
Scenario: You want to find out if your workers are independent contractors or employees. You have entered the term "worker classification" as a search query. You select the first item in the search results is this page: "Worker Classification – What is it?"

Content Organization:
- Does the organization of content (that is, by these types of questions) make sense?

- Is the amount of information on each page overwhelming, not enough, or about right?

- Do the pages present the right information for you to make a decision about where to go?

Left Navigation: (on the main page and as it behaves across the second level pages)

- Do the headings with the dark background communicate a separation in the sections of the navigation? Is the distinction intuitive – that is, does it help you understand what to expect in each section?

- Do the navigation labels accurately reflect what their pages provide? What changes would you make to the labels?

- Is this organization of resources logical and helpful for finding specific types of information? What categories would you add? Would you delete any categories?

- Did you notice the "Search within the Topic" feature? What would you expect that feature to provide?

Page Layout:

- Are the "On this page" and "Worker Classification Topics" features in a logical place on the page? Do they help you understand what you might find?

- Is the critical information above the fold?

Internal Revenue Service
United States Department of the Treasury

Keyword/Search Terms **SEARCH**
Advanced Search   Search Tips

INDIVIDUALS | **BUSINESSES** | CHARITIES & NON-PROFITS | GOVERNMENT ENTITIES | TAX PROFESSIONALS | RETIREMENT PLANS COMMUNITY | TAX EXEMPT BOND COMMUNITY

Corporations | International Businesses | Partnerships | Small Business/Self-Employed

Small Business

A-Z Index for Business

What's New

Small Business Topics

- Starting Your Business
- Operating Your Business
- Closing Your Business
- Filing/Paying Taxes
- Post Filing/Tax Issues
- Self-Employed Individuals
- Businesses with Employees
- Business Expenses
- Industries/Professions

Worker Classification

Search within this Topic

[   ] **SEARCH**

Forms and Publications

Tools

Learning and Educational Resources

Related Topics

IRS Resources

- Compliance and Enforcement
- Contact My Local Office
- e-file
- Forms and Publications
- Frequently Asked Questions
- News
- Taxpayer Advocacy
- Where to File

Worker Classification – What is it?

Worker classification is the work status -- independent contractor or employee -- of a worker. Worker classification determines tax responsibilities and eligibility for benefits, including Social Security and Medicare.

On this page:
- Why is worker classification important?
- What are the categories of worker status?
  - Independent Contractor
  - Employee (common-law employee)
  - Statutory employee
  - Statutory non-employee

Worker Classification Topics
- **What is worker classification?**
- How do I determine status?
- What are my obligations as an
  -- Employer
  -- Independent Contractor
- What else is important to know?

Additional Resources
- Examples of Worker Classification
- Withholding Tables
- Form SS-8: Determination of Worker Status

Why is worker classification important? For federal tax purposes, worker classification is an important distinction. Worker classification affects how you pay your federal income tax, social security and Medicare taxes, and how you file your tax return.

Employers must generally withhold and pay federal income taxes, social security taxes, and Medicare taxes, and unemployment taxes on wages paid to an employee. An employer generally does not have to withhold or pay any taxes on payments to independent contractors.

Independent contractors are responsible for paying their own income tax and self-employment taxes by making estimated tax payments during the year. Independent contractors may deduct their business expenses on Schedule C of their income tax returns.

What are the categories of Worker Status?

Independent Contractor

People such as lawyers, contractors, subcontractors and auctioneers who follow an independent trade, business, or profession in which they offer their services to the public, are generally not employees. However, whether such people are employees or independent contractors depends on the facts in each case.

The general rule is that an individual is an independent contractor if you, the person for whom the services are performed, have the right to control or direct only the result of the work and not the means and methods of accomplishing the result.

Examples and Details

Employee (Common-law Employee)

Under common-law rules, anyone who performs services for you is your employee if you can control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right to control the details of how the services are performed.

Examples and Details

[more content below...]

Figure 1: Overview Page -- What is it?

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Internal Revenue Service
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Advanced Search   Search Tips

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Worker Classification

Search within this Topic

[   ] SEARCH

Forms and Publications

Tools

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Related Topics

IRS Resources

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- Forms and Publications
- Frequently Asked Questions
- News
- Taxpayer Advocacy
- Where to File

Worker Classification – How do I determine worker status?

Worker classification is the work status -- independent contractor or employee -- of a worker. Worker classification determines tax responsibilities and eligibility for benefits, including Social Security and Medicare.

On this page:

- How do I determine worker status?
- What are rules or tests that apply?

How do I determine worker status?

1. Review the categories and definitions of worker status.
2. Review the common law rules and consider all the evidence.
3. If you are still unsure, the business can file a Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding (PDF).
4. Once a determination is made (whether by the business or by the IRS), fill out the appropriate forms and pay the associated taxes.
   - -- Employer/Business
   - -- Independent Contractor

What are the rules or tests that apply?

Common Law Rules

Facts that provide evidence of the degree of control and independence fall into three categories:

Behavioral: Does the company control or have the right to control what the worker does and how the worker does his or her job?

Financial: Are the business aspects of the worker's job controlled by the payer? (these include things like how worker is paid, whether expenses are reimbursed, who provides tools/supplies, etc.)

Type of Relationship: Are there written contracts or employee type benefits (i.e. pension plan, insurance, vacation pay, etc.)? Will the relationship continue and is the work performed a key aspect of the business?

Businesses must weigh all these factors when determining whether a worker is an employee or independent contractor. Some factors may indicate that the worker is an employee, while other factors indicate that the worker is an independent contractor. There is no "magic" or set number of factors that "makes" the worker an employee or an independent contractor, and no one factor stands alone in making this determination. Also, factors which are relevant in one situation may not be relevant in another.

The keys are to look at the entire relationship, consider the degree or extent of the right to direct and control, and finally, to document each of the factors used in coming up with the determination.

Worker Classification Topics

- What is worker classification?
- **How do I determine status?**
- What are my obligations as an
  -- Employer
  -- Independent Contractor
- What else is important to know?

Additional Resources

- Examples of Worker Classification
- Withholding Tables
- Form SS-8: Determination of Worker Status

Figure 2: Overview Page -- How do I...?

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Internal Revenue Service
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Worker Classification

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[_____] SEARCH

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Worker Classification – What are my obligations as an Employer?

Worker classification is the work status -- independent contractor or employee -- of a worker. Worker classification determines tax responsibilities and eligibility for benefits, including Social Security and Medicare.

On this page:
- What are my obligations as an employer?
- Taxes and associated forms for employers

What are my obligations as an employer?

Employers must generally withhold and pay federal income taxes, social security taxes, and Medicare taxes, and unemployment taxes on wages paid to an employee. An employer generally does not have to withhold or pay any taxes on payments to independent contractors.

Worker Classification Topics
- What is worker classification?
- How do I determine status?
- **What are my obligations as an**
  -- **Employer**
  -- Independent Contractor
- What else is important to know?

Additional Resources
- Examples of Worker Classification
- Withholding Tables
- Form SS-8: Determination of Worker Status

Taxes and associated forms for employers
- Federal income tax withholding
- Social Security and Medicare taxes
- Federal unemployment tax (FUTA)

Federal Income Taxes/Social Security and Medicare Taxes

You generally must withhold federal income tax from your employees' wages. To figure how much to withhold from each wage payment, use the employee's Form W-4 and the methods described in Publication 15, Employers Tax Guide and Publication 15-A, Employer's Supplemental Tax Guide (PDF).

Social Security and Medicare taxes pay for benefits that workers and families receive under the Federal Insurance Contributions Act (FICA). Social Security tax pays for benefits under the old-age, survivors, and disability insurance part of FICA. Medicare tax pays for benefits under the hospital insurance part of FICA. You withhold part of these taxes from your employee's wages and you pay a matching amount yourself.

Which form do I file to report federal Income Taxes, Social Security, and Medicare taxes?

- Form 941, Employer's Quarterly Federal Tax Return

- Form 943, Employer's Annual Federal Tax Return for Agriculture Employees (For use by farm employers)

- Form 944, Employer's Annual Federal Tax Return

Federal Unemployment (FUTA) Tax

The federal unemployment tax is part of the federal and state program under the Federal Unemployment Tax Act (FUTA) that pays unemployment compensation to workers who lose their jobs. You report and pay FUTA tax separately from Social Security and Medicare taxes and withheld income tax. You pay FUTA tax only from your own funds. *Employees do not pay this tax or have it withheld from their pay.*

- Report FUTA taxes on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return.

Figure 3: Overview Page -- Does this apply to me?

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Worker Classification

Search within this Topic

[   ] SEARCH

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- Taxpayer Advocacy
- Where to File

Worker Classification – Important to Know

Worker classification is the work status -- independent contractor or employee -- of a worker. Worker classification determines tax responsibilities and eligibility for benefits, including Social Security and Medicare.

On this page:
- Consequences of training an employee as an independent contractor
- Relief Provisions
- Misclassified workers can file Social Security Tax Form

Consequences of training an employee as an independent contractor
If you classify an employee as an independent contractor and you have no reasonable basis for doing so, you may be held liable for employment taxes for that worker (the relief provisions, discussed below, will not apply). See Internal Revenue Code section 3509 for more information.

Relief Provisions
If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker. To get this relief, you must file all required federal information returns on a basis consistent with your treatment of the worker. You (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any periods beginning after 1977. See Publication 1976, Section 530 Employment Tax Relief Requirements (PDF) for more information.

Misclassified workers can file Social Security Tax Form
Workers who believe they have been improperly classified as independent contractors by an employer can use Form 8919, Uncollected Social Security and Medicare Tax on Wages to figure and report the employee's share of uncollected Social Security and Medicare taxes due on their compensation. See the full article Misclassified Workers to File New Social Security Tax Form for more information.

Worker Classification Topics
- **What is worker classification?**
- How do I determine status?
- What are my obligations as an
  -- Employer
  -- Independent Contractor
- **What else is important to know?**

Additional Resources
- Examples of Worker Classification
- Withholding Tables
- Form SS-8: Determination of Worker Status

Figure 4: Overview page -- What else is important to know (impact, repercussions, warnings, etc.)

Figure 5: Forms and Publications

Figure 6: Overview Page – Tools

Figure 7: Overview Page -- Learning and Educational Resources

Figure 8: Overview Page -- Related Topics