

Internal Revenue Code Section 3121(d)

Definitions

- (d) Employee. For purposes of this chapter, the term "employee" means—
- (1) any officer of a corporation; or
 - (2) any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee; or
 - (3) any individual (other than an individual who is an employee under paragraph (1) or (2)) who performs services for remuneration for any person—
 - (A) as an agent-driver or commission-driver engaged in distributing meat products, vegetable products, fruit products, bakery products, beverages (other than milk), or laundry or dry-cleaning services, for his principal;
 - (B) as a full-time life insurance salesman;
 - (C) as a home worker performing work, according to specifications furnished by the person for whom the services are performed, on materials or goods furnished by such person which are required to be returned to such person or a person designated by him; or
 - (D) as a traveling or city salesman, other than as an agent-driver or commission-driver, engaged upon a full-time basis in the solicitation on behalf of, and the transmission to, his principal (except for side-line sales activities on behalf of some other person) of orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments for merchandise for resale or supplies for use in their business operations; if the contract of service contemplates that substantially all of such services are to be performed personally by such individual; except that an individual shall not be included in the term "employee" under the provisions of this paragraph if such individual has a substantial investment in facilities used in connection with the performance of such services (other than in facilities for transportation), or if the services are in the nature of a single transaction not part of a continuing relationship with the person for whom the services are performed; or
 - (4) any individual who performs services that are included under an agreement entered into pursuant to section 218 of the Social Security Act.