

COMPLIANCE WORKING RECORD

Worker classification workpaper

Fictional sample. Requires tailoring and responsible review.

Document control

Field	Value
Document type	Worker classification workpaper
Document reference	FICTIONAL-ACCESS-EMPLOYMENT-1
Jurisdiction	Customer-approved US scope
Version	1
Status	Named accessibility and employment prepared
Prepared by	Fictional responsible reviewer
Prepared on	2026-10-09T18:00:00Z
Rule pack	2026-10-09.access-employment.1
Generated	October 9, 2026

Purpose and boundary

Organize exact worker relationships and jurisdiction/purpose-specific classification factors for an accountable substantive decision.

Bind each actual relationship and period to exact selected tax, wage/hour or state-law test versions and source-approved factors. Separate behavioral, financial and relationship evidence for IRS common-law preparation. Reconcile declared factor coverage, actual-practice evidence, contrary indicators and customer-approved decisions. Reject conclusions based only on a contract label, unresolved contradictory facts or another legal purpose. No score or automatic classification is produced.

This browser preparation retains original customer evidence and selected source-approved criteria. Actual manual tests, authorization, delivery, signatures, employment status and legal applicability remain responsible human decisions. PDF checks cover only supported structural indicators, not semantic accessibility or conformance. No external scan, filing, remote AI or provider is called. Exact sources stay in this browser unless explicitly saved through paid private cloud saving.

Approved scope and accessibility and employment method

Fictional selected exact originals and approved criteria only. Replace every fictional fact before use.

Scope approval. FICTIONAL-SCOPE-1

Approved method. Fictional approved accessibility/employment method 1. Source. f1. Locator. /methodVersion. Approver. Fictional authorized method approver. Approval date. 2026-01-02T12:00:00Z

Population statement. Declared complete population. Customer-declared scope count. 1

Worker classification evidence workpapers scope inputs

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Exact scope ID. SCOPE-1 Name. Fictional Northfield classification scope Version. 1 Owner. Fictional accountable owner Jurisdiction. Customer-approved US scope Instrument. Fictional explicit selected instrument Operative instrument version. Customer-approved IRS common-law source 2026-10-09 Instrument Source Id. f1 Instrument Locator. /instrumentVersion Effective From. 2026-01-01 Effective Through. Scope Basis. Fictional accountable approval of exact selected task scope. No legal applicability is inferred. Approved By. Fictional responsible scope approver Approved At. 2026-01-02T12:00:00Z Population Mode. Declared complete population Declared named output count. 1 Original source file ID. f2 Original JSON record pointer. /scopes/0 Original source binding. Exact JSON record Supporting evidence IDs. ["PROOF-scopes-SCOPE-1"]

Workers

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Worker Id. WORKER-1 Exact scope ID. SCOPE-1 Person Ref. FICTIONAL-PERSON-1 Role. Fictional analyst Work Location. Customer-approved US scope Starts On. 2026-01-05 Through On. Actual Practice. Fictional organization directs scheduled work and supplies equipment under the actual reviewed relationship. Contract Label. Fictional contractual employee label Test Ids. ["TEST-1"] Factor Ids. ["FACTOR-1","FACTOR-2","FACTOR-3"] Original source file ID. f2 Original JSON record pointer. /workers/0 Original source binding. Exact JSON record Supporting evidence IDs. ["PROOF-workers-WORKER-1"]

Classification Tests

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Test Id. TEST-1 Exact scope ID. SCOPE-1 Legal Purpose. Fictional selected federal employment-tax common-law review Jurisdiction. Customer-approved US scope Operative instrument version. Customer-approved IRS common-law source 2026-10-09 Kind. IRS common-law Required Dimensions. ["Behavioral control","Financial control","Relationship"] Factor Count. 3 Approved By. Fictional classification test approver Approved At. 2026-01-02T12:00:00Z Original source file ID. f2 Original JSON record pointer. /classificationTests/0 Original source binding. Exact JSON record Supporting evidence IDs. ["PROOF-classificationTests-TEST-1"]

Classification Factors

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Factor Id. FACTOR-1 Exact scope ID. SCOPE-1 Worker Id. WORKER-1 Test Id. TEST-1 Dimension. Behavioral control Criterion. Fictional selected actual behavioral control criterion Fact. Fictional source-supported organization controls this selected actual behavioral control fact. Employee Evidence. Fictional documented employee relationship indication. Independent Evidence. Unresolved Conflict. No Contrary Evidence Resolution. Observed On. 2026-10-08 Reviewer. Fictional factor reviewer Original source file ID. f2 Original JSON record pointer. /classificationFactors/0 Original source binding. Exact JSON record Supporting evidence IDs. ["PROOF-classificationFactors-FACTOR-1"]
2	Factor Id. FACTOR-2 Exact scope ID. SCOPE-1 Worker Id. WORKER-1 Test Id. TEST-1 Dimension. Financial control Criterion. Fictional selected actual financial control criterion Fact. Fictional source-supported organization controls this selected actual financial control fact. Employee Evidence. Fictional documented employee relationship indication. Independent Evidence. Unresolved Conflict. No Contrary Evidence Resolution. Observed On. 2026-10-08 Reviewer. Fictional factor reviewer Original source file ID. f2 Original JSON record pointer. /classificationFactors/1 Original source binding. Exact JSON record Supporting evidence IDs. ["PROOF-classificationFactors-FACTOR-2"]
3	Factor Id. FACTOR-3 Exact scope ID. SCOPE-1 Worker Id. WORKER-1 Test Id. TEST-1 Dimension. Relationship Criterion. Fictional selected actual relationship criterion Fact. Fictional source-supported organization controls this selected actual relationship fact. Employee Evidence. Fictional documented employee relationship indication. Independent Evidence. Unresolved Conflict. No Contrary Evidence Resolution. Observed On. 2026-10-08 Reviewer. Fictional factor reviewer Original source file ID. f2 Original JSON record pointer. /classificationFactors/2 Original source binding. Exact JSON record Supporting evidence IDs. ["PROOF-classificationFactors-FACTOR-3"]

Classification Decisions

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Decision Id. DECISION-1 Exact scope ID. SCOPE-1 Worker Id. WORKER-1 Test Id. TEST-1 Decision. Employee Conclusion Basis. Fictional accountable human considered the complete actual selected common-law facts. Based Only On Label. No Authority. Fictional customer-designated expert authority to review this legal-purpose classification. Rationale. Fictional human review found the documented behavioral, financial and relationship control facts support the selected conclusion. Reviewed On. 2026-10-08 Reviewer. Fictional responsible human reviewer Original source file ID. f2 Original JSON record pointer. /classificationDecisions/0 Original source binding. Exact JSON record Supporting evidence IDs. ["PROOF-classificationDecisions-DECISION-1"]

Evidence

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Evidence Id. PROOF-scopes-SCOPE-1 Exact scope ID. SCOPE-1 Record Type. scopes Record Id. SCOPE-1 File Id. f2 Source Sha256. 0713176003c2a15d777880a934d89557066e94edea7f2d05fb12bc7139456115 Locator. /scopes/0 Conclusion. Supports Reviewer. Fictional exact source reviewer Reviewed At. 2026-10-09T18:00:00Z Evidence Type. Original reviewed task evidence
2	Evidence Id. PROOF-workers-WORKER-1 Exact scope ID. SCOPE-1 Record Type. workers Record Id. WORKER-1 File Id. f2 Source Sha256. 0713176003c2a15d777880a934d89557066e94edea7f2d05fb12bc7139456115 Locator. /workers/0 Conclusion. Supports Reviewer. Fictional exact source reviewer Reviewed At. 2026-10-09T18:00:00Z Evidence Type. Original reviewed task evidence
3	Evidence Id. PROOF-classificationTests-TEST-1 Exact scope ID. SCOPE-1 Record Type. classificationTests Record Id. TEST-1 File Id. f2 Source Sha256. 0713176003c2a15d777880a934d89557066e94edea7f2d05fb12bc7139456115 Locator. /classificationTests/0 Conclusion. Supports Reviewer. Fictional exact source reviewer Reviewed At. 2026-10-09T18:00:00Z Evidence Type. Original reviewed task evidence
4	Evidence Id. PROOF-classificationFactors-FACTOR-1 Exact scope ID. SCOPE-1 Record Type. classificationFactors Record Id. FACTOR-1 File Id. f2 Source Sha256. 0713176003c2a15d777880a934d89557066e94edea7f2d05fb12bc7139456115 Locator. /classificationFactors/0 Conclusion. Supports Reviewer. Fictional exact source reviewer Reviewed At. 2026-10-09T18:00:00Z Evidence Type. Original reviewed task evidence

ID	Facts
5	Evidence Id. PROOF-classificationFactors-FACTOR-2 Exact scope ID. SCOPE-1 Record Type. classificationFactors Record Id. FACTOR-2 File Id. f2 Source Sha256. 0713176003c2a15d777880a934d89557066e94edea7f2d05fb12bc7139456115 Locator. /classificationFactors/1 Conclusion. Supports Reviewer. Fictional exact source reviewer Reviewed At. 2026-10-09T18:00:00Z Evidence Type. Original reviewed task evidence
6	Evidence Id. PROOF-classificationFactors-FACTOR-3 Exact scope ID. SCOPE-1 Record Type. classificationFactors Record Id. FACTOR-3 File Id. f2 Source Sha256. 0713176003c2a15d777880a934d89557066e94edea7f2d05fb12bc7139456115 Locator. /classificationFactors/2 Conclusion. Supports Reviewer. Fictional exact source reviewer Reviewed At. 2026-10-09T18:00:00Z Evidence Type. Original reviewed task evidence
7	Evidence Id. PROOF-classificationDecisions-DECISION-1 Exact scope ID. SCOPE-1 Record Type. classificationDecisions Record Id. DECISION-1 File Id. f2 Source Sha256. 0713176003c2a15d777880a934d89557066e94edea7f2d05fb12bc7139456115 Locator. /classificationDecisions/0 Conclusion. Supports Reviewer. Fictional exact source reviewer Reviewed At. 2026-10-09T18:00:00Z Evidence Type. Original reviewed task evidence

Actions

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

Worker classification evidence workpapers

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

ID	Result
FACTOR-1	Item. FACTOR-1 Scope ID. SCOPE-1 Worker. WORKER-1 Legal purpose. Fictional selected federal employment-tax common-law review Test. TEST-1 Dimension. Behavioral control Actual fact. Fictional source-supported organization controls this selected actual behavioral control fact. Employee indicator. Fictional documented employee relationship indication. Independent indicator. Contrary-source treatment. Result. Prepared for review

ID	Result
FACTOR-2	Item. FACTOR-2 Scope ID. SCOPE-1 Worker. WORKER-1 Legal purpose. Fictional selected federal employment-tax common-law review Test. TEST-1 Dimension. Financial control Actual fact. Fictional source-supported organization controls this selected actual financial control fact. Employee indicator. Fictional documented employee relationship indication. Independent indicator. Contrary-source treatment. Result. Prepared for review
FACTOR-3	Item. FACTOR-3 Scope ID. SCOPE-1 Worker. WORKER-1 Legal purpose. Fictional selected federal employment-tax common-law review Test. TEST-1 Dimension. Relationship Actual fact. Fictional source-supported organization controls this selected actual relationship fact. Employee indicator. Fictional documented employee relationship indication. Independent indicator. Contrary-source treatment. Result. Prepared for review
DECISION-1	Item. DECISION-1 Scope ID. SCOPE-1 Worker. WORKER-1 Legal purpose. Fictional selected federal employment-tax common-law review Exact test/version. TEST-1 / Customer-approved IRS common-law source 2026-10-09 Human decision. Employee Authority. Fictional customer-designated expert authority to review this legal-purpose classification. Rationale. Fictional human review found the documented behavioral, financial and relationship control facts support the selected conclusion. Automatic status. Not determined Result. Prepared for review

Named accessibility and employment draft sections

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

ID	Result
DECISION-1	<p>Item. DECISION-1 Scope ID. SCOPE-1 Title. Worker classification human-review workpaper Decision. Prepared for review Draft text. Exact worker and actual practice. FICTIONAL-PERSON-1. Fictional organization directs scheduled work and supplies equipment under the actual reviewed relationship.</p> <p>Legal purpose/jurisdiction/version. Fictional selected federal employment-tax common-law review. Customer-approved US scope. Customer-approved IRS common-law source 2026-10-09</p> <p>Complete selected factors.</p> <p>Behavioral control. Fictional selected actual behavioral control criterion. Actual fact. Fictional source-supported organization controls this selected actual behavioral control fact.. Employee indicator. Fictional documented employee relationship indication.. Independent indicator. . Contrary source.</p> <p>Financial control. Fictional selected actual financial control criterion. Actual fact. Fictional source-supported organization controls this selected actual financial control fact.. Employee indicat [formal preview abridged]</p>

Accountable accessibility and employment actions

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

Accessibility and employment draft. DECISION-1. Prepared for review

Complete source-supported draft text appears below and remains in Excel and JSON.

Exact worker and actual practice. FICTIONAL-PERSON-1. Fictional organization directs scheduled work and supplies equipment under the actual reviewed relationship.

Legal purpose/jurisdiction/version. Fictional selected federal employment-tax common-law review. Customer-approved US scope. Customer-approved IRS common-law source 2026-10-09

Complete selected factors.

Behavioral control. Fictional selected actual behavioral control criterion. Actual fact. Fictional source-supported organization controls this selected actual behavioral control fact.. Employee indicator. Fictional documented employee relationship indication.. Independent indicator. . Contrary source.

Financial control. Fictional selected actual financial control criterion. Actual fact. Fictional source-supported organization controls this selected actual financial control fact.. Employee indicator. Fictional documented employee relationship indication.. Independent indicator. . Contrary source.

Relationship. Fictional selected actual relationship criterion. Actual fact. Fictional source-supported organization controls this selected actual relationship fact.. Employee indicator. Fictional documented employee relationship indication.. Independent indicator. . Contrary source.

Accountable conclusion. Employee. Fictional accountable human considered the complete actual selected common-law facts.. Fictional human review found the documented behavioral, financial and relationship control facts support the selected conclusion.

Reviewer and authority. Fictional responsible human reviewer. Fictional customer-designated expert authority to review this legal-purpose classification.. Reviewed. 2026-10-08

Distinct legal purposes require distinct human review. No weighted status prediction or automatic classification is made.

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Review findings

1 actual scopes. 4 named outputs. 0 unresolved findings.

The first 100 findings and 1000 characters per displayed field appear here. Complete findings remain in the data exports.

Kind	ID	Result	Finding
Original scopes source	SCOPE-1	Matched	Every exact task fact matches the original bytes.

Kind	ID	Result	Finding
Original workers source	WORKER-1	Matched	Every exact task fact matches the original bytes.
Original classificationTests source	TEST-1	Matched	Every exact task fact matches the original bytes.
Original classificationFactors source	FACTOR-1	Matched	Every exact task fact matches the original bytes.
Original classificationFactors source	FACTOR-2	Matched	Every exact task fact matches the original bytes.
Original classificationFactors source	FACTOR-3	Matched	Every exact task fact matches the original bytes.
Original classificationDecisions source	DECISION-1	Matched	Every exact task fact matches the original bytes.

Selected exact attachments

ID	Filename	Bytes	SHA-256
f1	fictional-approved-access-employment-rules.json	145	9219b03434954e912c1c8cf3c63580473f5f37fe0da795eba43d1759b35098f0
f2	fictional-original-access-employment-records.json	4122	0713176003c2a15d777880a934d89557066e94edea7f2d05fb12bc7139456115

Unresolved items and limitations

The first 100 unresolved items appear here, with 1000 characters per preview. Complete findings remain in Excel and JSON.

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Limitations

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Official sources

Source	Provision	Date	Link
US Department of Labor: Employee or Independent Contractor rulemaking	Wage and Hour Division classification rulemaking. The February 2026 proposal and existing rules/enforcement posture are distinct. A customer must select and support the operative jurisdiction, legal purpose, version and factual test; no proposed rule is treated as final.. Bind each actual relationship and period to exact selected tax, wage/hour or state-law test versions and source-approved factors. Separate behavioral, financial and relationship evidence for IRS common-law preparation. Reconcile declared factor coverage, actual-practice evidence, contrary indicators and customer-approved decisions. Reject conclusions based only on a contract label, unresolved contradictory facts or another legal purpose. No score or automatic classification is produced. This source does not validate unsupplied populations, authenticate actual tests or approve the customer result.	October 9, 2026	https://beta.dol.gov/policy-regulations/pay-benefits/wages-hours/flsa/misclassification-employees-independent-contractors/rulemaking

Source	Provision	Date	Link
US Internal Revenue Service: Topic 762. Independent contractor vs. employee	Federal employment-tax common-law preparation. Behavioral control, financial control and the actual relationship of the parties require consideration of the full evidence. A contract label or an unsupported numeric score cannot determine worker status.. Bind each actual relationship and period to exact selected tax, wage/hour or state-law test versions and source-approved factors. Separate behavioral, financial and relationship evidence for IRS common-law preparation. Reconcile declared factor coverage, actual-practice evidence, contrary indicators and customer-approved decisions. Reject conclusions based only on a contract label, unresolved contradictory facts or another legal purpose. No score or automatic classification is produced. This source does not validate unsupplied populations, authenticate actual tests or approve the customer result.	October 9, 2026	https://www.irs.gov/taxtopics/tc762