

**GEORGIA EMPLOYMENT TEST**

**(Extracted from Georgia Code - O.C.G.A. § 34-8-35  
Title 34, Labor and Industrial Relations,  
Chapter 8, Employment Security, Article 2, Definitions)**

**O.C.G.A. § 34-8-35 (2007)**

§ 34-8-35. Employment

...

(f) Services performed by an individual for wages shall be deemed to be employment subject to this chapter unless and until it is shown that:

(1) (A) Such individual has been and will continue to be free from control or direction over the performance of such services, both under the individual's contract of service and in fact; and

(B) Such individual is customarily engaged in an independently established trade, occupation, profession, or business; or

(2) Such individual and the services performed for wages are the subject of an SS-8 determination by the Internal Revenue Service, which decided against employee status.

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*Reference: [www.dol.state.ga.us](http://www.dol.state.ga.us)*