

DEPARTMENT OF TAXATION

Amendments to Chapter 18-237,  
Hawaii Administrative Rules

1. Section 18-237-1, Hawaii Administrative Rules, is amended by adding a new definition to read as follows:

"Employee" means any individual performing services for a person if the relationship between the individual and the person for whom the service is performed is the legal relationship of employer and employee. For purposes of this chapter, whether the relationship of employer and employee exists will in doubtful cases be determined upon an examination of the particular facts of each case. Factors indicating the existence of an employer-employee relationship include, but are not limited to:

- (i) Control and direction of the individual who performs the service, not only as to the result to be accomplished by the work but also as to the details and means by which that result is accomplished;
- (ii) Continuous oversight and supervision of the individual who performs the service;
- (iii) The right to discharge the individual performing the service; and
- (iv) The furnishing of tools and the furnishing of a place to work to the individual who performs the service." [Eff 2/16/82; Am ] (Auth: HRS §§231-3(9), 237-8) (Imp: HRS §§237-1, 237-24(6))

2. New material is underscored.

3. The foregoing copy of the rules, drafted in the Ramseyer format, is provided for reference only.