



Even where there is an absence of control over the details, an employer-employee relationship will be found if the principal retains pervasive control over the operation of the whole, the worker's duties are an integral part of the operation, and the nature of the work makes detailed control unnecessary. (*Yellow Cab Cooperative v. Workers Compensation Appeals Board* (1991) 226 Cal.App.3d 1288) In addition, the existence of a written agreement purporting to establish an independent contractor relationship is not determinative. (*Borello, Id.* at 349) Nor is the fact that a worker is issued a 1099 form rather than a W-2 form determinative with respect to independent contractor status. (*Toyota Motor Sales v. Superior Court* (1990) 220 Cal.App.3d 864, 877)

There is a rebuttable presumption that where a worker performs services that require a license pursuant to Business and Professions Code § 7000, *et seq.*, or who performs services for a person who is required to obtain such a license, the worker is an employee and not an independent contractor (Labor Code § 2750.5)

10/02