DATE: [Insert Date]

TO: [Client Name/Law Firm Name]
ATTN: [Specific Contact Person]
ADDRESS: [Insert Address]

RE: Legal Opinion on Worker Classification for [Name of Freelancer]

Dear [Name],

This letter provides a formal legal opinion regarding the classification of [Name of Freelancer] as an independent contractor rather than an employee for the purposes of federal and state tax, labor, and employment laws.

I. Facts and Scope of Engagement

The Freelancer is a professional paralegal providing specialized services to [Law Firm Name] on a project-by-project basis. The Freelancer maintains an independent business identity, provides services to multiple clients, and operates under a signed Independent Contractor Agreement.

II. Legal Analysis

In determining worker classification, we have applied the "Economic Realities Test" (FLSA) and the "Right to Control Test" (IRS). The following factors support an independent contractor classification:

- **Behavioral Control:** The Freelancer determines the sequence and specific methods of task completion. While the Law Firm provides deadlines and end-result specifications, it does not supervise the minute-to-minute performance of the work.
- **Financial Control:** The Freelancer provides all necessary equipment (laptop, software, home office) and is not reimbursed for general business overhead. Payment is made on a per-project or hourly basis upon submission of an invoice.
- **Relationship Structure:** There are no employer-provided benefits (health insurance, 401k, or paid time off). The relationship is non-exclusive and may be terminated by either party according to the terms of the contract.

III. Ethical Compliance

The Freelancer performs work under the ultimate supervision of a licensed attorney, ensuring compliance with Rule 5.3 of the Model Rules of Professional Conduct regarding non-lawyer assistance. This supervisory relationship for ethical purposes does not equate to "control" for employment tax purposes.

IV. Conclusion

Based on the factors above, it is our opinion that [Name of Freelancer] is properly classified as an independent contractor. The Law Firm is not required to withhold income taxes or pay FICA, FUTA, or SUTA taxes for this individual.

Sincerely,

[Signature]
[Name of Issuing Attorney/Firm]
[Bar Number, if applicable]