

DATE: [Insert Date]

TO: [Law Firm Name / Managing Partner]

FROM: [Name of Attorney or HR Consultant]

RE: Legal Opinion on Worker Classification: [Name of Attorney]

I. PURPOSE

The purpose of this letter is to provide a legal opinion regarding the proper classification of [Attorney Name] (the "Attorney") as an independent contractor in the role of "Of Counsel" for [Law Firm Name] (the "Firm") for federal tax and employment law purposes.

II. FACTUAL BACKGROUND

This opinion is based on the following facts provided by the Firm:

- The Attorney maintains a separate law practice or provides specialized expertise on an as-needed basis.
- The Attorney is not subject to the Firm's daily supervision or control regarding the methods used to perform legal tasks.
- The Attorney uses their own equipment, software, and office space.
- Compensation is based on [Project-based fees / Percentage of billable hours] rather than a fixed recurring salary.
- The Attorney is responsible for their own professional liability insurance and bar dues.

III. LEGAL ANALYSIS

Under the IRS Common Law Rules and the Department of Labor (DOL) Economic Reality Test, worker classification is determined by the degree of control and independence. Key factors analyzed include:

Behavioral Control: The Attorney determines their own schedule and the sequence of work. The Firm provides instructions on the desired end result but not the specific legal processes used.

Financial Control: The Attorney maintains a significant investment in their own business infrastructure and is free to seek other professional opportunities and clients outside of the Firm.

Relationship of the Parties: The "Of Counsel" agreement specifically states an intent for an independent contractor relationship. No employee benefits (health insurance, 401k, PTO) are provided by the Firm.

IV. OPINION

Based on the facts presented and the current legal standards, it is our opinion that [Attorney Name] is properly classified as an **Independent Contractor**. The Attorney operates with

sufficient professional autonomy and financial risk to meet the criteria of a non-employee relationship.

V. RECOMMENDATIONS

To maintain this classification, we recommend:

- Issuing a Form 1099-NEC for all annual compensation.
- Ensuring the "Of Counsel" Agreement explicitly disclaims an employer-employee relationship.
- Avoiding the provision of Firm-sponsored benefits to the Attorney.

SIGNATURE:

[Name of Issuing Attorney]

[Bar Number]

[Law Firm/Company Name]