Helping Verbs, Auxiliary Verbs - Be:

A helping verb is used with another verb to form its conjugations. Helping verbs (auxiliary verbs) are action, state, or being words that are used together with other verbs to express changes of thought such as voice, mood, tense and other shades of meaning. Say it! Write it! Repeat it!

I am working.

You are working.

He, she, or it is working.

We are working.

You all are working.

They are working.

Mark is working.

Matt is working.