

Employee or Independent Contractor Checklist

| Identifying Factors | Contractor | Employee |
|--|------------|----------|
| Control factors: | | |
| Employer provides training to worker | NO | YES |
| Worker works on-site | NO | YES |
| Worker works off-site | YES | NO |
| Company supervises worker's job | NO | YES |
| Worker has regular work hours | NO | YES |
| Worker has irregular work hours | YES | NO |
| Employer sets work hours | NO | YES |
| Financial factors: | | |
| Worker is salaried | NO | YES |
| Employer sets hourly rate | NO | YES |
| Employer provides tools/equipment to worker | NO | YES |
| Worker invests in tools/equipment for use in job | YES | NO |
| Worker receives benefits from employer | NO | YES |
| Worker has ability to have profit or loss from job | YES | NO |
| Worker pays own expenses | YES | NO |
| Relationship factors: | | |
| Worker and employer have contract for services or products | YES | NO |
| Worker can hire others to complete a task | YES | NO |
| Worker and employer have long-term work relationship | NO | YES |
| Work relationship relates only to contract work | YES | NO |
| Worker performs similar projects for other companies | YES | NO |
| Worker works only for company | NO | YES |

For each factor, circle the answer for each question. A majority of circles on one side or another will give a good indication of the proper classification of a person as an employee or independent contractor.