

Independent Contractor vs Employee

Factors indicating employee status versus status as an independent contractor

Yes No

- Worker is required to comply with instructions about when, where and how work is done
- Worker needs to be trained
- Worker's tasks are integrated into normal business operations
- Worker's services must be personally rendered
- Worker is not responsible for hiring, paying, or supervising assistants
- Worker has continuing relations with "employer"
- Working hours are set by "employer"
- Worker is required to devote full-time efforts to "employer's" business
- Worker must perform or execute duties on "employer's" premises
- Worker's services must conform to order or sequence set by "employer"
- Worker is required to submit regular written or oral reports
- Worker's payment is based on time spent instead of by the job
- Worker is reimbursed for travel and other expenses
- Worker is furnished tools, materials and other equipment by "employer"
- Worker has no significant investment in facilities (such as an office)
- Worker has no risk of real economic loss.
- Worker is not working for more than one "employer" at a time
- Worker does not make services available to the general public
- Worker is subject to discharge without "employer" penalty- even if job specifications are met
- Worker can terminate relationship with "employer" without worker liability

“Yes” answers are indicative of employee status per Rev. Rul 87-41, 1987-1 CB 296