



Are They an Employee or an Independent Contractor?

Answer these questions to help you decide:

Behavioral control	<input type="checkbox"/> I provide instructions including when and where to work, what tools to use or where to purchase supplies and services?	or	<input type="checkbox"/> They determine when and where to work, what tools to use and where to purchase supplies.
	<input type="checkbox"/> I provided detailed instructions for the work I want done.	or	<input type="checkbox"/> I provide general instructions regarding the work that needs done.
	<input type="checkbox"/> I evaluate the details of how the work was completed.	or	<input type="checkbox"/> I evaluate based upon the end result of their work.
	<input type="checkbox"/> I provide periodic or on-going training about procedures and methods.	or	<input type="checkbox"/> I allow them to use their own methods.
Financial Control	<input type="checkbox"/> I have provided most of the equipment they use.	or	<input type="checkbox"/> They provide most of their own equipment.
	<input type="checkbox"/> I reimburse most expenses.	or	<input type="checkbox"/> They are likely to incur unreimbursed expenses.
	<input type="checkbox"/> They should not incur any financial losses in the process of performing work.	or	<input type="checkbox"/> They may incur a profit or a loss depending on how they have planned or executed the work.
	<input type="checkbox"/> Their work for me is likely their primary employment.	or	<input type="checkbox"/> They are free to seek business opportunities with others in addition to myself.
Relationship	<input type="checkbox"/> I pay them on an hourly/weekly or other regular basis, even when supplemented by production commission.	or	<input type="checkbox"/> They are paid a flat fee for their job.
	<input type="checkbox"/> I provide benefits such as insurance, a pension plan, vacation pay or sick pay.	or	<input type="checkbox"/> I do not provide benefits.
	<input type="checkbox"/> I expect the relationship to continue as long as both parties are satisfied with the arrangement.	or	<input type="checkbox"/> I expect the relationship to last for a specific period or time or a specific project.
	<input type="checkbox"/> The work they perform is a key aspect of the regular business of this company.	or	<input type="checkbox"/> The work they perform is not a key aspect of regular company business.

If you checked more answers in this column, then they are probably an employee

If you checked more answers in this column, then they are probably an independent contractor.