



FACTORS INDICATING EMPLOYEE STATUS VERSUS STATUS AS AN INDEPENDENT CONTRACTOR

1. Are working hours set by employer?
2. Is worker's payment based on time spent instead of by the job?
3. Is worker furnished tools, materials, and other equipment by employer?
4. Has worker no risk of real economic loss?
5. Is worker required to comply with instructions about when, where, and how work is done?
6. Does worker need to be trained?
7. Are worker's tasks integrated into normal business operations?
8. Must worker's services be personally rendered?
9. Is worker not responsible for hiring, paying, or supervising assistants?
10. Does worker have a continuing relationship with employer?
11. Is worker required to devote full time efforts to "employer business"?
12. Must worker perform or execute duties on employer's premises?
13. Must worker's services conform to order or sequence set by employer?
14. Is worker required to submit regular oral or written reports?
15. Is worker reimbursed for travel and other expenses?
16. Has worker no significant investment in facilities?
17. Is worker not working for more than one employer at a time?
18. Does worker not make services available to the general public?
19. Is worker subject to discharge without employer penalty – even if job specifications are met?
20. Can worker terminate relationship with employer without worker liability?

