ARE YOU AN EMPLOYEE OR AN INDEPENDENT CONTRACTOR?

1. *Instructions.* The more instructions you receive concerning when, where, and how you are to work, the more likely you are an employee.

2. *Training.* If you receive training, you are more likely to be an employee.

3. *Success of business.* If the success of the business depends greatly on you, you are probably an employee.

4. *Personal services.* If the business is interested in a specific worker, as opposed to any worker with similar skills, the worker is probably an employee.

5. *Hiring, supervising, and paying assistants.* If you need to hire additional workers to perform a job, you are probably an independent contractor.

6. *Continuing relationship.* The more often you work for the business, the more likely you are an employee.

7. *Set hours.* If you are required to work certain specified hours, you are probably an employee.

8. *Full-time work.* If you work full time for the business, you are probably an employee.

9. *Work done at employer's place of business.* If you must work at the employer's place of business, you are probably an employee, unless the work has to be done there (for example, building a house or painting an office).

10. *Order of work.* If you are told in what order the work must be done, you are probably an employee.

11. *Reports.* If you are required to provide written or oral reports, you are probably an employee.

12. *Payment by time.* If you are paid by the hour or week, instead of by the job or on a commission basis, you are probably an employee.

13. *Payment of expenses.* If you are reimbursed for any business expenses, you are probably an employee.

14. *Providing tools.* If you must provide your own tools or work materials, you are probably an independent contractor.

15. *Investment.* If you invest in a business facility to perform the services, you are probably an independent contractor.