

EMPLOYEE OR CONTRACTOR

A worker may be viewed as an **employee** if:

1. the worker is required to comply with your instructions as to when, where and how they are to work;
2. the worker is required to be trained by an experienced employee to perform the work in a particular manner;
3. the service provided by the worker is necessarily integrated into your business operations and the continued success of your business depends significantly upon the performance of these services;
4. the worker is required to render services personally, implying that you are interested in the methods used to accomplish the work;
5. the worker is hired, supervised and paid directly by you to perform services;
6. the worker maintains a continuing relationship with you, even if there are times when the work is performed at recurring but irregular intervals;
7. the worker is required to perform services within set hours of work as established by you;
8. the worker is usually expected to devote full-time to your business, implying that they are restricted from performing services for other businesses, and the worker's services are available to only one employer at a time;
9. the worker performs services on your premises, especially when the work could be performed somewhere else (this depends upon the nature of the service and the extent to which you require the worker to perform the work on your premises);
10. the worker is required to follow the routines and schedules established by you;
11. the worker is required to submit regular reports to you;
12. the worker receives payment by the hour, week or month;
13. the worker's business and/or travel expenses are paid by you, indicating that you retain the right to regulate and direct the worker's business activity and the worker cannot directly realize a profit or suffer a loss as result of their services;
14. the tools and materials needed to perform the work are provided by you;
15. the worker lacks investment in your facilities, indicating the worker's dependence upon you for such facilities in order to perform the work;
16. the worker performs services for you, or simultaneously for you and other people if the other people are a part of the same service arrangement;
17. you have the right to discharge the worker and can exercise control on how the worker performs the work through the threat of discharge;
18. the worker has the right to terminate their relationship at any time without incurring liability.

You may be using the services of a **contractor** if:

1. the worker has the right to follow their own instructions;
2. the worker does not require training provided by you;
3. the worker's services are not personally integrated into your business;
4. the worker is not required to render the services personally;
5. the worker can hire, supervise and pay their own assistances in order to help accomplish the work, indicating that the worker is responsible only for attaining a certain result;
6. a continuing relationship is not necessarily assumed to exist;
7. the worker establishes their own hours of work;
8. the worker is free to work when and for whom they choose;
9. the worker can perform the work at their own office;
10. the worker is free to follow their own pattern of work;
11. the worker is not necessarily required to submit regular reports;
12. the worker receives payment by the job or on straight commission;
13. the worker generally furnishes their own tools and materials;
14. the worker invests in facilities in order to perform the work, such as rented office space from an unrelated party;
15. the worker is subject to a real risk of economic loss due to investments, or liability expenses such as salary payments to unrelated employees;
16. the worker performs services for a multitude of unrelated persons or businesses simultaneously;
17. the worker cannot be fired so long as they produce results that meet contractual specifications;
18. the worker can terminate services but only at the risk of, for example, financial loss or breach of contract litigation.

