

## 20 Factor Common Law Test For Classifying An Individual As An Employee Or Independent Contractor

*(“Yes” answers generally indicate Employee. “No” answers generally indicate Contractor.)*

- | Yes                      | No                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Must comply with employer’s instructions about how to do the work (when, where, how). |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. May receive training from or at the direction of the employer.                        |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Has a continuing working relationship with the employer.                              |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Provides services that are integrated into the business.                              |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Provides services that must be rendered personally.                                   |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. Hires, supervises, and pays employees for the employer.                               |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. Must follow set hours of work.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. Works full-time for an employer.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 9. Does the work on the employer’s premises.   |
| <input type="checkbox"/> | <input type="checkbox"/> | 10. Must do the work in a sequence set by the employer.                                  |
| <input type="checkbox"/> | <input type="checkbox"/> | 11. Must submit regular reports to the employer.   |
| <input type="checkbox"/> | <input type="checkbox"/> | 12. Receives payments of regular amounts at set intervals.                               |
| <input type="checkbox"/> | <input type="checkbox"/> | 13. Receives payments for business and/or travel expenses.                               |
| <input type="checkbox"/> | <input type="checkbox"/> | 14. Relies on the employer to furnish tools and materials.                               |
| <input type="checkbox"/> | <input type="checkbox"/> | 15. Works for one employer at a time.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 16. Lacks a major investment in facilities used to perform the service.                  |
| <input type="checkbox"/> | <input type="checkbox"/> | 17. Cannot make a profit or suffer a loss from performing the services.                  |
| <input type="checkbox"/> | <input type="checkbox"/> | 18. Does not offer the services to the general public.                                   |
| <input type="checkbox"/> | <input type="checkbox"/> | 19. May quit work at any time without incurring liability.                               |
| <input type="checkbox"/> | <input type="checkbox"/> | 20. Can be discharged by the employer.   |

Since these tests are subjective, an individual need not meet all, or even most, of these tests to be classified as an employee, since the IRS may give more weight to a certain factor depending on the individual occupation or other facts and circumstances.