

**WHO IS THIS PERSON?
AN EMPLOYEE OR INDEPENDENT CONTRACTOR?**

Question	Yes	No
Can they make a profit or loss on the project?		
Have they invested tools or equipment?		
Do they work for more than one business?		
Do they offer services to the general public?		
If you answered "Yes" to all of these questions they are probably an independent contractor.		

Can you give the instructions on how to do the work?		
Did you train them?		
Are their services integrated into your business?		
Must they provide the services themselves?		
Do you hire, supervise or pay their assistants?		
Is there an ongoing relationship between the two of you?		
Do you set their work hours?		
Must they work full-time for your business?		
Do you control where the work is done?		
Do you determine the order that they do the work? Must		
Must they report to you for their actions/time?		
Do you pay them by the week, hour or month?		
Do you pay their expenses and costs?		
Do you provide the materials to do the work?		
Do you have the right to fire them?		
Can they quit at any time?		
If you answered "Yes" to any of these questions they are probably an employee.		