

The IRS developed the **20-Factor Test** to help employers evaluate whether a worker is an employee or an independent contractor. No single factor determines their status. The main criteria when evaluating the status is who has the right to control the work as to when and how it is completed. For workers with many "yes" answers, we recommend employers pursue an IRS ruling. Employers and workers should file Form SS-8 (Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding) to get an official determination from the IRS.

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>1. Instructions</b><br>Is the worker required to comply with employer's instructions about when, where, and how to work?                                                                | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>2. Training</b><br>Is training required? Does the worker receive training from or at the direction of the employer, includes attending meetings and working with experienced employees? | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>3. Integration</b><br>Does the success of the business significantly depend upon the performance of the worker?                                                                         | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>4. Services Rendered Personally</b><br>Is the worker required to perform the work personally?                                                                                           | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>5. Authority</b><br>Does the worker have the ability to hire, supervise and pay assistants for the employer?                                                                            | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>6. Continuing Relationship</b><br>Does the worker have a continuing relationship with the employer?                                                                                     | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>7. Set Hours of Work</b><br>Is the worker required to follow set hours of work?                                                                                                         | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>8. Full-time Work Required</b><br>Does the worker work full-time for the employer?                                                                                                      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>9. Place of Work</b><br>Does the worker perform work on the employer's premises, using company equipment?                                                                               | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>10. Sequence of Work</b><br>Does the worker perform work in a sequence / schedule set by the employer?                                                                                  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>11. Reporting Obligations</b><br>Does the worker submit regular written or oral reports to the employer?                                                                                | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>12. Method of Payment</b><br>Does the worker receive payments of regular amounts at set intervals?                                                                                      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>13. Payment of Business and Travel Expenses</b><br>Does the worker receive payment for business and travel expenses?                                                                    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>14. Furnishing of Tools &amp; Materials</b><br>Does the worker rely on the employer for tools and materials?                                                                            | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>15. Investment</b><br>Has the worker made an investment in the facilities or equipment used to perform services?                                                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>16. Risk of Loss</b><br>Is the payment made to the worker on a fixed basis regardless of profitability or loss?                                                                         | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>17. Working for more than one company at a time</b><br>Does the worker only work for one employer at a time?                                                                            | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>18. Availability of services to the general public</b><br>Are the services offered to the employer unavailable to the general public?                                                   | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>19. Right to discharge</b><br>Can the worker be fired by the employer?                                                                                                                  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |
| <b>20. Right to quit</b><br>Can the worker quit work at any time without liability?                                                                                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |