

# Independent Contractor vs Employee Review Checklist

An administrative worksheet to help organize facts for a worker-classification discussion with qualified tax or legal counsel.

|                          |                             |
|--------------------------|-----------------------------|
| <b>Worker</b><br>_____   | <b>Role</b><br>_____        |
| <b>Reviewer</b><br>_____ | <b>Review Date</b><br>_____ |

## Behavioral Control

- ☐ Who determines when, where and how the work is performed?
- ☐ Who provides instructions, procedures and training?
- ☐ Is the worker evaluated on process or primarily on final results?

## Financial Control

- ☐ Does the worker make a significant investment in tools / business operations?
- ☐ Can the worker realize profit or loss?
- ☐ Is the worker free to offer services to the market?
- ☐ How is the worker paid and are expenses reimbursed?

## Relationship of the Parties

- ☐ Is there a written agreement describing the relationship?
- ☐ Are employee-type benefits provided?
- ☐ Is the relationship expected to continue indefinitely?
- ☐ Are the worker's services a key activity of the business?

## Review

- ☐ Document facts rather than relying only on the contract label.
- ☐ Review applicable federal and state standards.
- ☐ Escalate uncertain classifications to qualified tax / employment counsel.
- ☐ Retain the analysis supporting the final classification.

This worksheet is for administrative organization only and does not determine legal worker status. Federal and state classification tests can differ. Obtain qualified tax / legal advice for specific situations.