

## 20-FACTOR COMMON LAW TEST FOR CLASSIFYING AN INDIVIDUAL AS AN EMPLOYEE OR CONSULTANT

“YES” Answers generally indicate “EMPLOYEE”  
“NO” Answers generally indicates “CONSULTANT”

1. \_\_\_\_\_ Must comply with employer’s instructions about the work  
(when, where, how).
2. \_\_\_\_\_ May receive training from or at the direction of the employer.
3. \_\_\_\_\_ Have a continuing working relationship with the employer.
4. \_\_\_\_\_ Provide services that are integrated into the business.
5. \_\_\_\_\_ Provide services that must be rendered personally.
6. \_\_\_\_\_ Hire, supervise, and pay employees for employer.
7. \_\_\_\_\_ Must follow set hours of work.
8. \_\_\_\_\_ Work full-time for an employer.
9. \_\_\_\_\_ Do their work on the employer’s premises.
10. \_\_\_\_\_ Must do their work in a sequence set by the employer.
11. \_\_\_\_\_ Must submit regular reports to the employer.
12. \_\_\_\_\_ Receive payments of regular amounts at set intervals.
13. \_\_\_\_\_ Receive payments for business and/or travel expenses.
14. \_\_\_\_\_ Rely on the employer to furnish tools and materials.
15. \_\_\_\_\_ Work for one employers at a time.
16. \_\_\_\_\_ Lack a major investment in facilities used to perform the service.
17. \_\_\_\_\_ Cannot make a profit or suffer a loss from their services.
18. \_\_\_\_\_ Do not offer their services to the general public.
19. \_\_\_\_\_ May quit work at any time without incurring liability.
20. \_\_\_\_\_ May be discharged by the employer.

This Department determines that \_\_\_\_\_ is  
qualified to be an:

(Visitor’s Name)

Independent Contractor \_\_\_\_\_  
Employee \_\_\_\_\_

Approved by: \_\_\_\_\_  
(Department Head or Designee)

**Since these test 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.**