

**Twenty Factor Test**  
(Determine Independent Contractor Status)

<b>FACTOR</b>	<b>EMPLOYEE</b>	<b>INDEPENDENT CONTRACTOR</b>
INSTRUCTIONS	Required to comply with when, where, how to work. Employer's right to instruct, not the exercise of right, is the key.	Hired to provide and services and is not instructed in detail about how to provide the services.
TRAINING	Usually trained by one of the employer's experienced employees. Training indicates that the employer wants the services performed in a certain manner.	Uses his or her own methods, is hired for own expertise, and receives no training from the purchaser of services.
INTEGRATION	Services usually integrated into the business operation, generally showing that direction and control are being exercised. Services are difficult to separate from the business operation.	Services can usually stand alone and are not integrated into the business operation.
SERVICES RENDERED PERSONALLY	Hired to perform services personally.	Hired to perform services and employer does not care who performs them.
CONTINUING RELATIONSHIP	Has continuing relationship with employer for whom services are performed. Services may be continuing even though they are performed at irregular intervals, on a part time basis, seasonally or over a short term.	Has a defined relationship that typically ends when the services are completed.
SET HOURS OF WORK	Has set hours of work as established by employer, indicative of employer control. Such a condition bars the worker from allocating time to other work.	Establishes time use as a matter of right.
FULL-TIME REQUIRED	Devotes full time to the business of the employer.	Free to work when and for whom and for as many employers as desired.
WORK DONE ON PREMISES	Does work on premises of employer, which implies employer control. Performance of the work off-site does not, of itself, mean that no right to control exists.	Does work that usually can be completed on or off the employer's premises.
ORDER OF SEQUENCE SET	Must perform work in sequence set by employer. Right to set sequence implies control.	Free to perform services in any manner which produces desired results.
REPORTS	Provides regular written or oral reports that indicate employer control.	Submits reports as required in contract and may provide them in broadest of terms and with less frequency than an employee.
PAYMENTS	Paid for work by hour, week or month. The guarantee of a minimum salary at stated intervals with no requirement for repayment of the excess over earnings tends to indicate an employer/employee relationship.	Is customarily paid by the job in a lump sum or as established by contract.
EXPENSES	Is reimbursed by the employer for business and travel expenses, a factor which indicates control over the worker.	Paid on a job basis and normally has to assume all expenses except those specified by contract.
TOOLS AND MATERIALS	Tools and materials usually furnished by employer which is indicative of employer control.	Supplies all tools and materials needed for job.

FACTOR	EMPLOYEE	INDEPENDENT CONTRACTOR
INVESTMENT	Is not required and normally does not have any significant investment in the facilities used on the job.	Has significant investment in facilities used to perform services. Facilities usually include equipment or premises necessary for the work, but not such items as tools, instruments, and clothing that are provided by employees as a common practice in their trade.
PROFIT OR LOSS	Does not realize a profit or loss as a result of providing services.	Realizes economic profit or loss from services provided.
WORKING FOR MORE THAN ONE EMPLOYER	Works for one employer exclusively.	Can work for more than one employer at same time.
OFFERS SERVICES TO GENERAL PUBLIC	Does not make services available to general public.	Makes services available to general public by advertising, having business license, having telephone directory listing, etc.
TERMINATION	Is subject to discharge showing control by employer. Existence of collective bargaining agreement does not detract from employer/employee relationship.	Cannot be fired so long as results produced measure up to contract specifications.
RIGHT TO QUIT	Has right to end employment at any time without incurring liability.	Agrees to finish a specific job and is responsible for its satisfactory completion; or is legally obligated to make good for failure to complete the job.