

Employee or Independent Contractor Checklist

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Identifying Factors	Contractor	Employee
Control factors:		
Employer provides training to worker	NO	YES
Worker works on-site	NO	YES
Worker works off-site	YES	NO
Company supervises worker's job	NO	YES
Worker has regular work hours	NO	YES
Worker has irregular work hours	YES	NO
Employer sets work hours	NO	YES
Financial factors:		
Worker is salaried	NO	YES
Employer sets hourly rate	NO	YES
Employer provides tools/equipment to worker	NO	YES
Worker invests in tools/equipment for use in job	YES	NO
Worker receives benefits from employer	NO	YES
Worker has ability to have profit or loss from job	YES	NO
Worker pays own expenses	YES	NO
Relationship factors:		
Worker and employer have contract for services or products	YES	NO
Worker can hire others to complete a task	YES	NO
Worker and employer have long-term work relationship	NO	YES
Work relationship relates only to contract work	YES	NO
Worker performs similar projects for other companies	YES	NO
Worker works only for company	NO	YES

For each factor, circle the answer for each question. A majority of circles on one side or another will give a good indication of the proper classification of a person as an employee or independent contractor.

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