

IRS Twenty Questions to Determine if a Worker is an Employee or Independent Contractor

1. Is the worker required to comply with instructions about when, where and how the work is to be done?

YES would indicate Employee

NO would indicate Independent Contractor

2. Does the employer provide training to enable the worker to perform a job in a particular method or manner?

YES would indicate Employee

NO would indicate Independent Contractor

3. Are the services the worker provides integrated into the employer's regular operation?

YES would indicate Employee

NO would indicate Independent Contractor

4. Must services be rendered by the worker themselves?

YES would indicate Employee

NO would indicate Independent Contractor

5. Does the worker have the capability to hire, supervise, or pay assistants to help them in performing the services under contract?

YES would indicate Independent Contractor

NO would indicate Employee

6. Is the relationship between the worker and the employer requiring services a continuing relationship?

YES would indicate Employee

NO would indicate Independent Contractor

7. Who sets the hours of work?

Employer would indicate Employee

Worker would indicate independent Contractor

8. Is the worker required to devote full-time to the employer?

YES would indicate Employee

NO would indicate Independent Contractor

9. Is the work performed at the employer location?

YES would indicate Employee

NO would indicate Independent Contractor

10. Who directs the order or sequence in which the work must be done?

Employer would indicate Employee

Worker would indicate independent Contractor

11. Is the worker required to provide written or oral reports to the employer?

YES would indicate Employee

NO would indicate Independent Contractor

12. What is the method of payment – hourly, commission or by the job?

hourly would indicate Employee

Commission or by the Job Independent Contractor

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13. Are the worker's job related business and travel expenses reimbursable?

YES would indicate Employee

NO would indicate Independent Contractor

14. Does the employer furnish tools and materials required to do the work?

YES would indicate Employee

NO would indicate Independent Contractor

15. Does the worker have a significant investment in facilities used to do the work?

YES would indicate Independent Contractor

NO would indicate Employee

16. Will the worker be able to realize both a profit and a loss?

YES would indicate Independent Contractor

NO would indicate Employee

17. Can the worker work for a number of business's at the same time?

YES would indicate Independent Contractor

NO would indicate Employee

18. Does the worker make their services available to the general public?

YES would indicate Independent Contractor

NO would indicate Employee

19. Can the business terminate the worker's services at will?

YES would indicate Employee

NO would indicate Independent Contractor

20. Can the worker terminate the relationship without incurring liability for failure to complete a job?

YES would indicate Employee

NO would indicate Independent Contractor