

## Employee

- Must comply with employer's instructions about when, where, and how to work
- Trained by employer
- Services are part of business operations
- Work done personally
- Has assistants hired by employer
- Has continuous relationship with employer
- Work hours set by employer
- Works full-time for one employer
- Work done on employer's premises or designated site
- Must follow set order of work
- Submits regular reports
- Paid by the hour or salary
- Business and travel expenses paid by employer
- Tools and equipment paid by employer
- Has no investment in facilities used
- No profit or loss incurred
- Works for one firm at a time
- Services are not generally available
- Can be fired at any time
- Can quit at any time without liability
- The firm has filed a W-2 for the worker in the past
- The employer's and individual's intent
- Regular payments for work (weekly, monthly)
- An unincorporated worker

## Independent Contractor

- Determines place and sequence of work
- Train on their own
- Services may not be related to employer's services
- Others can do work if the contract is completed
- Employs own assistants
- Work by the job
- Sets own hours
- Services offered to the public
- Generally works off-site
- Can set own schedule
- Files report when job ends; interim reports possible
- Paid by the job
- Pays own business and travel expenses; part of cost of job
- Furnishes own tools and equipment
- Has significant investment in facilities used
- Can make a profit or suffer a loss
- Works for several companies at one time
- Makes services available to general public
- Cannot be fired if results satisfy contract
- Must complete job according to contract specifications
- Never considered an employee
- A contract for the work to be completed
- Payment at completion of the job
- An incorporated worker