

**Central State University
Assessing Worker Status
Employee or Independent Contractor Status**

Worker Name: _____ **CSU Assessor:** _____

Position: _____ **Date:** _____

Departments are required to determine the type of work to be performed and whether it is classified as an employee or independent contractor status prior to procuring the services. Whether a worker is classified as an employee or an independent contractor hinges on the common law definition of "employment". Making this determination can require a difficult factual analysis in which common law principles, case law, and ruling (s) must be considered. The Internal Revenue Service (IRS) provides guidance by listing twenty (20) factors used in determining independent contractor status. Check the appropriate box for each of the factors.

IRS 20-FACTOR TEST		Check Yes or NO
1. Instructions	Is the worker required to comply with employer's instructions about when, where, and how to work?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Training	Is training required? Does the worker receive training from or at the direction of the employer, includes attending meetings and working with experienced employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Integration	Are the worker's services integrated with activities of the company? Does the success of the employer's business significantly depend upon the performance of services that the worker provides?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Service Rendered Personally	Is the worker required to perform the work personally?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Authority to hire, supervise and pay assistants.	Does the worker have the ability to hire, supervise and pay assistants for the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Continuing relationship	Does the worker have a continuing relationship with the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Set Hours of Work	Is the worker required to follow set hours of work?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Full-time Work Required	Does the worker work full-time for the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Place of Work	Does the worker perform work on the employer's premises and use the company's office equipment.	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Sequence of Work	Does the worker perform work in a sequence set by the employer? Does the worker follow a set schedule?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Reporting Obligations	Does the worker submit regular written or oral reports to the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Method of Payment	How does the worker receive payments? Are the payments of regular amounts at set intervals?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Furnishing of tools and materials	Does the worker rely on the employer for tools and materials?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Investment	Has the worker made an investment in the facilities or equipment used to perform services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Realization of profit or loss	Is the payment made to the worker on a fixed basis regardless of profitability or loss?	<input type="checkbox"/> Yes <input type="checkbox"/> No
16. Working for more than one company at a time.	Does the worker only work for one employer at a time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. Availability of services to public.	Are the services offered to the employer unavailable to the general public?	<input type="checkbox"/> Yes <input type="checkbox"/> No
18. Right to discharge	Can the worker be fired by the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
19. Right to terminate	Can the worker quit work at any time without liability?	<input type="checkbox"/> Yes <input type="checkbox"/> No
20. Payment of Business and Travel expenses	Does the worker receive payment for business and travel expenses?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Total Yes: _____

Total No: _____

Assessment: Employee (Total of Yes) _____

Independent Contractor (Total of No) _____

Signature

Date