

# Independent Contractor vs. Employee - How Six Agencies Determine Relationships

	IRS	EDD/FTB	INS	Workers' Comp	US Dept of Labor	CA Labor Comm
No right to control worker	◆	◆	◆	◆	■	◆
No instructions	■					
No training	■					
Assistants can do work	■	●				
Work not hiring firm's primary business	■		■	■	■	■
No set work hours	■	●				
Not a continuing relationship	■	■	■	■	■	■
Control assistants	■		■	■		■
Time to work for others	■	●				
Determine job location	■	●	■	■		■
Set order of work	■					
No interim reports	■					
Paid by job	■	■	■	■		■
Work for many companies	■					
Pay own expenses	■					
Have own tools	■	■	■	■		■
Made significant investment	■		■		■	
Offer services to public	■					
Can make profit or loss	■		■		■	
Can't be fired at will	■	◆	■	■		■
Aren't paid for partial work	■					
Distinct occupation or operate separate business		■	■	■		■
Part of industry practice		■				
Skill required		■	■	■		■
Work typically non-supervised		■	■	■		■
Parties believe worker is independent contractor		■	■	■		■
Who hired the worker		■				
Amount of initiative or judgment needed to succeed					■	

Legend:     ◆ Most important factor     ■ Important factor     ● Lesser factor