

1. INSTRUCTIONS:	11. ORAL OR WRITTEN REPORTS:
An Employee receives instructions about when, where and how the work is to be performed. <i>An Independent Contractor does the job his or her own way with few, if any, instructions as to the details or methods of the work.</i>	An Employee may be required to submit regular oral or written reports about the work in progress. <i>An Independent Contractor is usually not required to submit regular oral or written reports about the work in progress.</i>
2. TRAINING:	12. PAYMENT BY THE HOUR, WEEK, OR MONTH:
Employees are often trained by a more experienced employee or are required to attend meetings or take training courses. <i>An Independent Contractor uses his or her own methods and thus need not receive training from the purchaser of those services.</i>	An Employee is typically paid by the employer in regular amounts at stated intervals, such as by the hour or week. <i>An Independent Contractor is normally paid by the job, either a negotiated flat rate or upon submission of a bid.</i>
3. INTEGRATION:	13. PAYMENT OF BUSINESS & TRAVEL EXPENSE:
Services of an Employee are usually merged into the firm's overall operation; the firm's success depends on those Employee services. <i>An Independent Contractor's services are usually separate from the client's business and are not integrated or merged into it.</i>	An Employee's business and travel expenses are either paid directly or reimbursed by the employer. <i>Independent Contractors normally pay all of their own business and travel expenses without reimbursement.</i>
4. SERVICES RENDERED PERSONALLY:	14. FURNISHING TOOLS & EQUIPMENT:
An Employee's services must be rendered personally; Employees do not hire their own substitutes or delegate work to them. <i>A true Independent Contractor is able to assign another to do the job in his or her place and need not perform services personally.</i>	Employees are furnished all necessary tools, materials, and equipment by their employer. <i>An Independent Contractor ordinarily provides all of the tools and equipment necessary to complete the job.</i>
5. HIRING, SUPERVISING & PAYING HELPERS:	15. SIGNIFICANT INVESTMENT:
An Employee may act as a foreman for the employer but, if so, helpers are paid with the employer's funds. <i>Independent Contractors select, hire, pay, and supervise any helpers used and are responsible for the results of the helpers' labor.</i>	An Employee generally has little or no investment in the business. Instead, an Employee is economically dependent on the employer. <i>True Independent Contractors usually have a substantial financial investment in their independent business.</i>
6. CONTINUING RELATIONSHIP:	16. REALIZE PROFIT OR LOSS:
An Employee often continues to work for the same employer month after month or year after year. <i>An Independent Contractor is usually hired to do one job of limited or indefinite duration and has no expectation of continuing work.</i>	An Employee does not ordinarily realize a profit or loss in the business. Rather, Employees are paid for services rendered. <i>An Independent Contractor can either realize a profit or suffer a loss depending on the management of expenses and revenues.</i>
7. SET HOURS OF WORK:	17. WORKING FOR MORE THAN ONE FIRM AT A TIME:
An Employee may work "on call" or during hours and days as set by the employer. <i>A true Independent Contractor is the master of his or her own time and works the days and hours he or she chooses.</i>	An Employee ordinarily works for one employer at a time and may be prohibited from joining a competitor. <i>An Independent Contractor often works for more than one client or firm at the same time and is not subject to a non-competition rule.</i>
8. FULL TIME REQUIRED:	18. MAKING SERVICE AVAILABLE TO THE PUBLIC:
An Employee ordinarily devotes full-time service to the employer, or the employer may have a priority on the Employee's time. <i>A true Independent Contractor cannot be required to devote full-time service to one firm exclusively.</i>	An Employee does not make his or her services available to the public except through the employer's company. <i>An Independent Contractor may advertise, carry business cards, hang out a shingle, or hold a separate business license.</i>
9. LOCATION WHERE SERVICES PERFORMED:	19. RIGHT TO DISCHARGE WITHOUT LIABILITY:
Employment is indicated if the employer has the right to mandate where services are performed. <i>Independent Contractors ordinarily work where they choose. The workplace may be away from the client's premises.</i>	An Employee can be discharged at any time without liability on the employer's part. <i>If the work meets the contract terms, an Independent Contractor cannot be fired without liability for breach of contract.</i>
10. ORDER OR SEQUENCE SET:	20. RIGHT TO QUIT WITHOUT LIABILITY:
An Employee performs services in the order or sequence set by the employer. This shows control by the employer. <i>A true Independent Contractor is concerned only with the finished product and sets his or her own order or sequence of work.</i>	An Employee may quit work at any time without liability on the Employee's part. <i>An Independent Contractor is legally responsible for job completion and, on quitting, becomes liable for breach of contract.</i>