

Twenty Factor Test
(Determine Independent Contractor Status)

FACTOR	EMPLOYEE	INDEPENDENT CONTRACTOR
INSTRUCTIONS	Required to comply with when, where, how to work. Employer=s right to instruct, not the exercise of right, is the key.	Hired to provide and services and is not instructed in detail about how to provide the services.
TRAINING	Usually trained by one of the employer=s experienced employees. Training indicates that the employer wants the services performed in a certain manner. <small>122 0110104 2.0112 0112 0112 0112</small>	

FACTOR	EMPLOYEE	INDEPENDENT CONTRACTOR
INVESTMENT	Is not required and normally does not have any significant investment in the facilities used on the job.	Has significant investment in facilities used to perform services. Facilities usually include equipment or premises necessary for the work, but not such items as tools, instruments, and clothing that are provided by employees as a common practice in their trade.
PROFIT OR LOSS	Does not realize a profit or loss as a result of providing services.	Realizes economic profit or loss from services provided.
WORKING FOR MORE THAN ONE EMPLOYER	Works for one employer exclusively.	Can work for more than one employer at same time.
OFFERS SERVICES TO GENERAL PUBLIC	Does not make services available to general public.	Makes services available to general public by advertising, having business license, having telephone directory listing, etc.
TERMINATION	Is subject to discharge showing control by employer. Existence of collective bargaining agreement does not detract from employer/employee relationship.	Cannot be fired so long as results produced measure up to contract specifications.

RIGHT TO QUIT