

Employee/Contractor Checklist

The following checklist will assist you in determining if your worker is an employee or a contractor. The basic difference between an employee and a contractor is the amount of control you exercise over the individual and his/her work. A preponderance of “yes” answers to the following items suggests the worker is an employee, not a contractor. Because there can be severe financial consequences for mistaking an employee for a contractor, it is best to consider the worker an employee rather than a contractor if there is the slightest question about the status.

	<u>YES</u>	<u>NO</u>
The worker is paid even if the performance or product of the performance is not satisfactory.	___	___
Individuals assisting the worker are paid by someone other than the worker.	___	___
You determine the hours of work for the worker.	___	___
The worker periodically reports the status of the project to you.	___	___
You direct when, where and how the work is done.	___	___
You direct who performs the work.	___	___
You approve the process of doing the work.	___	___
You train/orient the worker.	___	___
You provide the worker with tools, materials, equipment, or work space to perform the job.	___	___
You direct the sequence of work.	___	___
The worker can quit prior to completing the job without breaking your agreement to carry out the work.	___	___
You direct the worker to travel in specific ways, i.e. destinations, routes.	___	___
You reimburse the worker for expenses associated with completing the work.	___	___
The worker can't incur a personal monetary loss from taking on the work.	___	___
The worker's tasks are integrated into normal business operations.	___	___
The worker has a continuing relationship with the hiring organization.	___	___
The worker is paid on a regular payroll cycle.	___	___
The worker doesn't offer the same services publicly as the work performed for you.	___	___
The worker doesn't have his/her own business as it relates to the work performed for you.	___	___
The worker hasn't provided similar services to other clients in the last 12 months as the work performed for you.	___	___

In all instances, workers whether employees or contractors should be paid either by the University, the county or some entity other than the county office. Questions can be addressed to the MSUE Personnel Services Office.