

EMPLOYEE VS. INDEPENDENT CONTRACTOR QUICK REFERENCE

EMPLOYEE	INDEPENDENT CONTRACTOR
REQUIRED TO COMPLY WITH EMPLOYER'S INSTRUCTIONS ABOUT WHEN, WHERE AND HOW TO WORK	SET OWN HOURS; DETERMINES OWN SEQUENCE OF WORK
WORKS MAINLY FOR EMPLOYER	WORKS FOR GENERAL PUBLIC
HIRED THROUGH PERSONNEL AND PAID BY PAYROLL	HIRED THROUGH PURCHASING AND PAID THROUGH ACCOUNTS PAYABLE
SUBJECT TO TERMINATION; CAN QUIT WITHOUT LEGAL LIABILITY	CAN ONLY BE TERMINATED OR QUITTED BASED ON CONTRACT NOT BEING FULFILLED.
WORKS MAINLY AT EMPLOYER'S PREMISES	IS ESTABLISHED AS A BUSINESS OFF SITE
HAS A CONTINUOUS RELATIONSHIP	WORKS BY THE PROJECT
PERSONALLY DOES THE JOB	CAN HIRE ASSISTANTS
PERFORMS SERVICES UNDER THE EMPLOYER'S NAME	PERFORMS SERVICES UNDER THE CONTRACTORS NAME
PAID A SALARY; REIMBURSED FOR EXPENSES; HAS FRINGE BENEFITS	PAID BY THE PROJECT; HAS OPPORTUNITY FOR PROFIT OR LOSS; NOT REIMBURSED FOR EXPENSES
FURNISHED TOOLS, EQUIPMENT, AND MATERIALS TO COMPLETE THE JOB	HAS A SUBSTANTIAL INVESTMENT IN TOOLS, EQUIPMENT, MATERIALS
IS TRAINED AND EDUCATED, SENT TO WORKSHOPS BY THE EMPLOYER	WORKS ON A PROJECT THAT IS NOT AN ESSENTIAL PART OF THE DISTRICT'S PURPOSE