YES	NO	_	Please answer the questions below. Again, misclassification penalties are substantial.
		_ 1	Is the worker allowed to determine how and when the job gets done without detailed instruction from the business owner?
		_ 2	Is the worker allowed to make substantial decisions to complete the work without prior approval from the business owner?
		_ 3	Is the worker allowed to skip mandatory training sessions put on by the business owner without penalty?
		_ 4	Is the worker exempt from wearing the business uniform or logo and from using company letterhead or business cards?
		_ 5	Does the worker perform similar duties for other employers with the business owner's knowledge and without penalty?
		_ 6	Is the worker exempt from the company's annual performance evaluation system?
		_ 7	Does the worker provide his or her own tools and supplies and hire his or her own assistants?
		_ 8	Does the worker incur a significant amount of expenses that are not reimbursed by the business owner?
		9	Does the worker have a significant investment at risk if the job is not completed?
		_ 10	Does the worker advertise his or her services to other businesses, including competitors of the business owner?
		_ 11	May the worker turn down jobs from the business owner in order to seek out other business opportunities without penalty?
		_ 12	Does the worker provide for his or her own location or office space separate from the business owner?
		_ 13	Does the worker have his or her own business name or business identification number?
		_ 14	Does the worker have an opportunity for profit <u>or loss</u> under the contract arrangement?
		_ 15	Is the worker paid a flat rate instead of an hourly fee or salary?
		_ 16	When presenting the final product to the client, does the business owner refer to specific services performed by the worker as "work performed or completed by an outside service or subcontractor"?
		_ 17	Does the arrangement between worker and business owner specifically state the worker is NOT entitled to receive benefits such as vacation and sick days, health insurance, retirement, etc. offered to other employees?
		_ 18	Does the business owner have the right to refuse payment to the worker for unsatisfactory work?
		_ 19	Is the work relationship for a specific period of time or job instead of an indefinite or continuous period?

More "YES" answers above indicate independent contractor status.

More "NO" answers above indicate the worker should be treated as an employee.