

IRS 20-Factor Test

IRS 20-FACTOR TEST		√CHECK YES OR NO
1. Instructions	Is the worker required to comply with employer's instructions about when, where, and how to work?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Training	Is training required? Does the worker receive training from or at the direction of the employer, includes attending meetings and working with experienced employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Integration	Are the worker's services integrated with activities of the company? Does the success of the employer's business significantly depend upon the performance of services that the worker provides?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Services Rendered Personally	Is the worker required to perform the work personally?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Authority to hire, supervise and pay assistants	Does the worker have the ability to hire, supervise and pay assistants for the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Continuing Relationship	Does the worker have a continuing relationship with the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Set Hours of Work	Is the worker required to follow set hours of work?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Full-time Work Required	Does the worker work full-time for the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Place of Work	Does the worker perform work on the employer's premises and use the company's office equipment?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Sequence of Work	Does the worker perform work in a sequence set by the employer? Does the worker follow a set schedule?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Reporting Obligations	Does the worker submit regular written or oral reports to the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Method of Payment	How does the worker receive payments? Are there payments of regular amounts at set intervals?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Payment of Business and Travel Expenses	Does the worker receive payment for business and travel expenses?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Furnishing of tools and materials	Does the worker rely on the employer for tools and materials?	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Investment	Has the worker made an investment in the facilities or equipment used to perform services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
16. Risk of Loss	Is the payment made to the worker on a fixed basis regardless of profitability or loss?	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. Working for more than one company at a time	Does the worker only work for one employer at a time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
18. Availability of services to the general public	Are the services offered to the employer unavailable to the general public?	<input type="checkbox"/> Yes <input type="checkbox"/> No
19. Right to discharge	Can the worker be fired by the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
20. Right to quit	Can the worker quit work at any time without liability?	<input type="checkbox"/> Yes <input type="checkbox"/> No