



PAYROLL SERVICES

Common Law Test
Employee or Independent Contractor?

WORKERS ARE GENERALLY EMPLOYEES IF THEY:

	<u>Yes</u>	<u>No</u>
Must comply with employer’s instructions about the work	<input type="checkbox"/>	<input type="checkbox"/>
Receive training from or at the direction of employer	<input type="checkbox"/>	<input type="checkbox"/>
Provide services that are integrated into the business	<input type="checkbox"/>	<input type="checkbox"/>
Provide services that must be rendered personally	<input type="checkbox"/>	<input type="checkbox"/>
Hire, supervise, and pay assistants for the employer	<input type="checkbox"/>	<input type="checkbox"/>
Have a continuing working relationship with the employer	<input type="checkbox"/>	<input type="checkbox"/>
Must follow set hours of work	<input type="checkbox"/>	<input type="checkbox"/>
Work full-time for an employer	<input type="checkbox"/>	<input type="checkbox"/>
Do their work on the employer’s premises	<input type="checkbox"/>	<input type="checkbox"/>
Must do their work in a sequences set by the employer	<input type="checkbox"/>	<input type="checkbox"/>
Must submit regular reports to the employer	<input type="checkbox"/>	<input type="checkbox"/>
Receive payments of regular amounts at set interval	<input type="checkbox"/>	<input type="checkbox"/>
Receive payments for business and/or travel expense	<input type="checkbox"/>	<input type="checkbox"/>
Rely on the employer to furnish tools and materials	<input type="checkbox"/>	<input type="checkbox"/>
Lack a major investment in facilities used to perform service	<input type="checkbox"/>	<input type="checkbox"/>
Cannot make a profit or suffer a loss from their service	<input type="checkbox"/>	<input type="checkbox"/>
Work for one employer at a time	<input type="checkbox"/>	<input type="checkbox"/>
Do not offer their services to the general public	<input type="checkbox"/>	<input type="checkbox"/>
Can be fired by the employer	<input type="checkbox"/>	<input type="checkbox"/>
May quit work at any time without incurring liability	<input type="checkbox"/>	<input type="checkbox"/>

These subjective factors focus on the degree of control the employer has over the worker. Not all of these factors need to be present to establish an employee/employer relationship. In fact, one factor, depending upon its significance and extent, could possibly be enough. The JMU Payroll Services Office will make the final determinations of an individual’s status.

Date: _____

Department Signature: _____

Employee/Independent Contractor’s Name: _____

Employee/Independent Contractor’s SSN: _____