

EMPLOYEE OR INDEPENDENT CONTRACTOR?

	EMPLOYEE	INDEPENDENT CONTRACTOR
Individual has control over when, where, and how to work	✗	✓
Individual provides facilities/supplies needed to work	✗	✓
Individuals work is part of the company's core business activities	✓	✗
Individual is trained to perform services in a particular manner	✓	✗
Individual is entitled to company benefits	✓	✗

