



INDEPENDENT CONTRACTOR CHECKLIST

The attached Independent Contractor Checklist is broken down into four (4) categories.

1. DEGREE OF CONTROL
2. ECONOMIC REALITY OR ENTREPRENEUR TEST
3. INTEGRATION OR ORGANIZATION TEST
4. SPECIFIC RESULTS TEST

DEGREE OF CONTROL

Who is responsible for ...

	COMPANY	CONTRACTOR
Determining the scope of work? (i.e. timeframes, volume, etc.)	☐	☐
Determining rate of pay?	☐	☐
Monitoring hours of work?	☐	☐
Deciding the hours when work will be performed?	☐	☐
Deciding on work location?	☐	☐
Assigning tasks?	☐	☐
Setting quality control standards?	☐	☐
Supervising work?	☐	☐
Deciding on quantity of work?	☐	☐
Training?	☐	☐
Training costs?	☐	☐
Periodic reporting?	☐	☐
Staffing of actual position?	☐	☐
Hiring assistants?	☐	☐
Firing assistants?	☐	☐
Disciplining assistants?	☐	☐
Option of refusing or accepting work?	☐	☐

- The above provides a list of questions, wherein the answers, on balance, need to be assessed on a case-by-case basis.

ECONOMIC REALITY OR ENTREPRENEUR TEST

Who is responsible for ...

	COMPANY	CONTRACTOR	OBJECTIVE
Providing tools?	☐	☐	Contractor
Providing specialized equipment?	☐	☐	Contractor
Equipment maintenance costs?	☐	☐	Contractor
Tool maintenance costs?	☐	☐	Contractor
Office expenses/supplies?	☐	☐	Contractor
Costs of meals, travel, and accommodation?	☐	☐	Contractor
Rental costs?	☐	☐	Contractor
Cost of liability insurance?	☐	☐	Contractor
Assumption of related bad debts?	☐	☐	Contractor
Ensuring that guarantees relating to materials are honored?	☐	☐	Contractor
Costs incurred by carrying out the work?	☐	☐	Contractor
Paying the cost of re-work if necessary?	☐	☐	Contractor
Financing the acquisition of capital equipment?	☐	☐	Contractor

INTEGRATION OR ORGANIZATION TEST

Is / does the contractor ...

	YES	NO	OBJECTIVE
Listed on Company organizational charts?	☐	☐	NO
Perform the same work for other clients?	☐	☐	YES
Have a Company job title?	☐	☐	NO
Receive payments by way of fees / hours pursuant to an invoice?	☐	☐	YES
Incorporated or registered as a sole proprietor?	☐	☐	YES
Have a contract in place with the Company that was negotiated?	☐	☐	YES
Charge the Company HST?	☐	☐	YES
Have marketing collateral materials describing their business? (i.e. brochures, websites, etc.)	☐	☐	YES
Have business cards?	☐	☐	YES
Have payments deposited to a business bank account?	☐	☐	YES
Have an accountant or a lawyer for their business?	☐	☐	YES
Invited to Company social events?	☐	☐	NO
Remit statutory deductions including workers compensation premiums to the applicable government agency?	☐	☐	YES
Pay for his / her own health benefits?	☐	☐	YES
Deal with clients outside of the Company in the same industry?	☐	☐	YES
A member of an association in the industry?	☐	☐	YES
Receive payment for overtime or for statutory holidays?	☐	☐	NO
Wear a Company uniform?	☐	☐	NO

SPECIFIC RESULTS TEST

Is there ...

	YES	NO	OBJECTIVE
A finite term contract?	☐	☐	YES
A listing of specific tasks?	☐	☐	YES
A work relationship relating only to contract work?	☐	☐	YES
Office space leased or owned by the contractor?	☐	☐	YES
An agreement to indemnify the Company in the event of a breach by contractor?	☐	☐	YES

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