

Twenty Common Law Factors

- A. Indicators of control by employer
 - 1. Set hours of work
 - 2. Full-time work requirement
 - 3. Set order or sequence of work
 - 4. Oral or written reports required

- B. Other indicators of employer/employee relationship
 - 5. Personal service required
 - 6. Hiring, supervising, and paying helpers
 - 7. Payment of business or travel expense
 - 8. Work performed on employer's premises
 - 9. Furnishing of tools and materials

- C. Indicators common to independent contractors
 - 10. Significant investment
 - 11. Realization of profit or risk of loss
 - 12. Work performed for more than one firm
 - 13. Services made available to the public

- D. Strong indicator of employer/employee relationship
 - 14. Continuing work relationship
 - 15. Paid by hour, week, month, or piece-work
 - 16. Right to discharge
 - 17. Right to terminate

- E. Indicators of control by employer
 - 18. Training provided
 - 19. Instructions given
 - 20. Integration