Employee or Sub-Contractor

Yes	No	
Employee		Does the worker have to comply with instructions about when, where, and how to work?
Employee		Does the worker receive on-going training from the employer?
Employee		Is the worker subject to direction and control of the employer?
	Employee	Does the worker have the ability to assign their work to others?
Employee		Is the worker hired, supervised, and paid under a contract?
Employee		Is there a continuing relationship between the worker and employer?
	Employee	Does the worker make their own schedule?
	Employee	Is the worker free to work when and for whom they choose?
Employee		Is the work usually performed on the employer's premises?
Employee		Does the worker perform services in the order or sequence set by the employer?
Employee		Is the worker required to submit regular or written reports to the employer?
Employee		Is the worker paid by the hour, week, or month?
Employee		Does the employer ordinarily pay the worker's business and/or travel expenses?
Employee		Does the employer furnish significant tools, materials, or other equipment to the worker?
	Employee	Does the worker have a significant investment in the facilities where they perform services?
	Employee	Can the worker make a profit or suffer a loss from a job?
	Employee	Does the worker perform services for multiple unrelated firms at the same time?
	Employee	Does the worker make their services available to the general public on a regular and consistent basis?
Employee		Does the employer have a right to discharge the worker?
Employee		Can the worker quit at any time without incurring liability?

Employee vs Sub-Contractor continues to be an issue both congress and the Internal Revenue Service are reviewing. Workers reclassifications or IRS audit classifications, if failed, may make the business owner responsible for back employment taxes, penalties, and interest. If you answer the majority of the above questions as employee, then you have an employer/employee relationship, and should be filing W-2s NOT 1099s.