**INDEPENDENT CONTRACTOR WORKSHEET**

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Church:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Prepared By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Independent Contractor DOL Test**

(These show a contractor relationship.)

The person’s work is not mainly controlled by the organization.

The person makes their own investment in facilities and equipment.

The person has opportunities for profit or loss.

The amount of any initiative, judgment, or foresight the person uses in open-market competition.

The relationship is not permanent.

Whether and to what extent the individual’s work is an integral part of the organization’s business or activities.

**IRS Test**

(These show a contractor relationship.)

**A. Behavioral Control**

The person is not told when, where, and how to work.

The person is not trained to do his or her job.

The person must demonstrate initiative, judgment, or foresight in open-market competition.

The relationship is not permanent or open-ended.

The person’s work is not an integral part of the organization’s business or activities.

**B. Financial Control**

The person frequently has unreimbursed business expenses.

The person has investments in facilities and/or equipment.

The person makes their services available to the relevant market.

The person is not guaranteed a regular wage amount for a period of time.

The person can realize a profit or loss.

**C. Type of Relationship**

A written contract describes the contractor relationship the parties intended to create.

The business does not provide the person with employee-type benefits, such as insurance, a pension plan, vacation pay, or sick pay.

The relationship is not permanent or open-ended.

The person’s services are not a key aspect of the regular operations of the organization.