

Dickinson College  
**EMPLOYEE vs. INDEPENDENT CONTRACTOR**  
**CLASSIFICATION CRITERIA**

The following criteria represent the 20 common law factors used by the Internal Revenue Service to classify individuals as either independent contractors or employees. No single criterion or group of criteria will provide a definitive determination. The criteria are to be applied in their entirety to obtain an overall indication of how the individual should be classified. [A “YES” response to the question tends to either strengthen or weaken the case that the individual is an independent contractor.]

An *independent contractor* is an individual (or non-corporate business entity) that provides personal services to the College in such a manner as to be free from College control over performance. Typically, the independent contractor will have a principal place of business other than at the College, has a business license, and offers services to the general public. External consultants are independent contractors who provide professional advice.

Weakens	Strengthens	<b>BEHAVIORAL CONTROL</b>	YES	NO
X		1. Does the College <i>have the right</i> to tell the worker when, where, and how the work is to be performed?		
X		2. Does the College <i>have the right</i> to determine the sequence, details, or means of work performed?		
X		3. Are work hours set by the College?		
X		4. Does the College train the worker to perform the service?		
X		5. Does the College require services to be rendered personally?		
X		6. Does the College have the responsibility for hiring, firing, supervising, or paying assistants of the worker?		
X		7. Does the College dictate which worker(s) should be used or hired to complete the project?		
X		8. Is the worker required to provide oral or written reports to the College periodically?		
X		9. Does the College tell the worker where to purchase supplies and services?		
X		10. Does the College provide tools and materials necessary to perform the service?		
X		11. Does the College <i>have the right</i> to fine or discipline the worker if instructions are not followed?		
X		12. Does the College <i>have the right</i> to terminate the relationship with the worker?		
Weakens	Strengthens	<b>FINANCIAL CONTROL</b>	YES	NO
X		1. Is compensation made on a recurring basis (e.g., weekly, monthly, or on retainer)?		
	X	2. Does the worker have a significant investment in facilities or materials (other than computer equipment and education)?		
	X	3. Does the worker have a direct interest in or share of any profit or loss of the work accomplished?		
	X	4. Does the worker incur un-reimbursed business expenses in connection with the project?		
	X	5. Are the worker’s services available to the general public?		
	X	6. Does the worker have a business license to perform the services provided to the College?		
	X	7. Does the worker perform similar services for more than one firm at a time?		
Weakens	Strengthens	<b>RELATIONSHIP OF THE PARTIES</b>	YES	NO
	X	1. Is there a written contract between the worker and the College describing the worker as an independent contractor?		
	X	2. Do the <i>College and the worker</i> intend for the worker to serve as an independent contractor?		
X		3. Does the worker have a continuing relationship with the College?		
X		4. Does the worker devote full time to the business of the College?		
X		5. Does the worker expect to receive employee benefits from the College?		