

Control Factors	IRS Questions	DOL Questions
Behavioral Control	<ul style="list-style-type: none"> • How, where, when work is being performed? • What tools and training are provided? 	<ul style="list-style-type: none"> • Does the work performed require special skill and initiative? • Not technical skills • Must exercise managerial and business skills (i.e. –marketing, ordering materials, etc.) • What is the nature and degree of the “employer’s” control? • Worker must control meaningful aspects of work performed
Financial Control	<ul style="list-style-type: none"> • Is there a significant investment on part of worker? • Does the worker have multiple clients? • What business expenses are there? • Is the worker paid a flat fee or hourly rate? • Will the worker suffer a loss if something goes wrong with the project? 	<ul style="list-style-type: none"> • Does the worker exercise managerial skill that would affect his opportunity for profit or loss? • Can they hire others, buy their own materials and equipment, etc.? • How does the worker’s relative investment compare to the “employer’s” investment? • Worker should make some investment and undertake some risk of loss. • Worker should have more of an investment than “employer.”
Relationship between Parties	<ul style="list-style-type: none"> • Is there a contract? • Are there benefits? • What’s the duration of the assignment? • How are terminations and disciplinary issues handled? 	<ul style="list-style-type: none"> • Is the work performed an integral part of the “employer’s” business? • Work can be integral even if it’s just one component of overall business. • Is the relationship permanent or indefinite? • Will consider industry standards and practice.