<table>
<thead>
<tr>
<th>Control</th>
<th>IRS Questions</th>
<th>DOL Questions</th>
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| Behavioral Control | • How, where, when work is being performed?  
• What tools and training are provided? | • 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 | • 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? | • 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 | • Is there a contract?  
• Are there benefits?  
• What’s the duration of the assignment?  
• How are terminations and disciplinary issues handled? | • 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. |