**IRS Criteria to Determine Independent Contractor/Employee**

Does Creighton pay its employees to perform essentially the same duties as the worker treated as an independent contractor? YES or NO

Has the worker previously been paid by Creighton as an employee to perform essentially the same task? YES or NO

Behavioral Control

**Will the individual decide how work is to be done with little or no Instruction from Creighton?**

Determines own schedule, location and tasks

Complies with Creighton Instructions

**Is the individual responsible for their own training?**

 Responsible for own training

 Creighton will provide training

**Can the individual hire their own employees?**

 Can be performed by individual's subcontractors or employees

 Must be performed by individual

**Can the individual set their own hours of work?**

 Responsible for own schedule

 Creighton sets the hours

**Does the individual perform the services off site?**

 Performs services at individual's place of business

 Performs services at Creighton

**Can the individual decide the order or sequence of services?**

 Determines the order of services

 Creighton determines order of services

Financial Control

**Will individual pay their own business and travel expense?**

 Responsible for all business expenses

 Creighton pays for business and travel expenses

**Does the individual furnish their own tools and materials?**

 Individual furnishes tools, supplies, equipment, and materials

 Creighton furnishes tools, supplies, and materials

**Does the individual have an investment in their own business?**

 Individual invest in facilities (office space, equipment) used to perform services

 Creighton provides facilities and equipment

**Will individual recognize profit or loss based on good or bad decision?**

 Individual bears risk of economic gain or loss as result of services

 Creighton compensates regardless of performance or outcome

Relationship Factors

**Is the individual engaged for a specific time period or project?**

 Projects will be awarded only when the need arises

 A continuing relationship is anticipated

**Can the individual work for other clients?**

 Worker can perform services for multiple customers at the same time

 Works for only one client at a time

**Does the individual advertise their services?**

Advertises business in publications or website

 No advertising of services or business

**Will the individual maintain their independent activities such as office space, email, server?**

 Maintains own infrastructure such as office space, email and server

 Creighton will integrate into daily operations with access to Creighton email/software

**Could the individual risk legal action if contract terms are not met?**

 Individual must comply with contract terms or face legal repercussions

 Right to immediate termination or resignation