W-2	Employee	vs	Independent Contractor	1099
	Worker Characteristics		**Worker Characteristics**	
	Other *employees* perform same services		No other workers perform the same services	
	Completed an application for the job		Submitted a bid for services (RFP)	
	Elevates problems to a supervisor		Resolves problems independently	
	Works exclusively for the State		Self-employed; Advertises Services	
	State provides tools for the job		Worker provides tools for the job	
	Must attend staff meetings and other meetings as requested by supervisor		Only attends meetings directly related to services being performed	
	Follows instructions/training to do job		Decides how to do the work	
	Has physical office at the State		May perform work at any location	
	State sets working hours		Worker sets own working hours	
	Must perform assigned duties		Worker hires & pays others to do the job	
	State Pension and Benefits eligible		Worker may not enroll in Benefit Plan	
	Earns/uses paid leave		No restrictions on work hours or time off	
	State pays for job-related expenses		Pays own expenses	
	No risk of financial loss linked to the job		May realize a profit/ incur a loss on the job	
	Paid a salary or hourly wage		Submits invoice; paid by the job	
	Reports to State office on a regular basis		May accept or reject work	
	Has a continuing relationship with State		Works by the job – identified as a vendor	
	Performs work under the Org name		Performs work under a business name	
	Work related to the mission of the Org		Work is different from the focus of Org	

IMPORTANT: Use this table when you are unsure of the appropriate classification of a worker. But, remember, you must always consider the facts and circumstances for each scenario, giving the appropriate weight to individual factors. Do not make a classification decision based solely on the number of checks in each of the columns.