Independent Contractor vs. Employee Checklist

A checklist of questions to help sort workers into employee or independent contractor status for a farm. Prepares owners for a review with a tax or legal professional.

Farm / unit: _____ Date: _____ By: _____

ITEM	OK	FIX	N/A
Who controls how the work is done	☐	☐	☐
Who supplies tools and equipment	☐	☐	☐
Whether the worker serves other customers	☐	☐	☐
How and when payment is made	☐	☐	☐
Whether work is ongoing or one time	☐	☐	☐
Written agreement in place	☐	☐	☐
Worker's own business or license	☐	☐	☐
Integration into farm daily work	☐	☐	☐
Notes for adviser review	☐	☐	☐

NOTES / REPAIRS NEEDED

TIP This checklist does not decide status. Confirm with the agency guidance and a licensed tax or labor professional.

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