

TABLE 2-4

THE SUPREME COURT'S 12-FACTOR TEST

FACTOR	EXPLANATION
1. The hiring party's right to control the manner and means by which the product is accomplished	Such control indicates a worker is an employee.
2. The skill required	The more skill required, the more likely a worker is self-employed.
3. Source of the instrumentalities and tools	Workers who provide their own tools or instruments are more likely self-employed.
4. Location of the work	If the work occurs on the employer's premises, this indicates the worker is an employee.
5. Duration of the relationship between the parties	The longer the relationship, the more likely a worker is an employee.
6. Whether the hiring party has the right to assign additional projects to the hired party	Such a right indicates a worker is an employee.
7. Extent of the hired party's discretion over when and how long to work	The more discretion, the more likely the worker is self-employed.
8. Method of payment	Employees typically are paid by the hour or week; self-employed workers typically are paid by the job.
9. The hired party's role in hiring and paying assistants	Self-employed workers hire and pay their own assistants; employees do not.
10. Whether the work is part of the	An employee's work is part of the regular business of the employer.

regular business of the
hiring party

11. Whether the hiring party is in business

Employees are more likely to work for organizations that provide services or products to the public.

12. Provision of employee benefits

Employees are more likely to receive fringe benefits.
