

TABLE 2-5

## THE ALFORD CASE

FACTS SUGGESTING EMPLOYEE STATUS	FACTS SUGGESTING SELF-EMPLOYED STATUS
Pastor Alford's salary, though not based on percentage of church income, was dependent on church revenue.	Pastor Alford provided his own furniture.
Church paid several fringe benefits, including (1) a portion of Alford's self-employment tax, (2) a housing allowance, and (3) health insurance.	He used his own car, computer, and library in the performance of his duties.
Church provided a credit card to purchase gasoline.	He set his own schedule.
Church provided an annual Christmas gift of \$750.	He was free to perform weddings, funerals, and revivals for a fee and was not required to pay over any of the fees to the church.
Church provided a desk, chair, and copy machine.	He was not expected to pay for a substitute pastor if one was necessary.
	He arranged for evangelists or special speakers and contributed to special collections taken for them.