

Essential Characteristics of Employment

- The firm has the right to control the means and manner in which the services are performed.
- The firm has the right to discharge the worker without incurring liability.
- The worker is paid in a regular and routine manner for services performed.
- The firm furnishes the worker with: company car or truck; tools or equipment; materials or supplies.
- The firm controls the premises where services are performed.

Essential Characteristics of Independence

- The firm's only concern is the end result.
- The firm and worker are in a binding contract where failure to complete services is a breach of contract in which a remedy may be pursued by either party.
- The worker is paid by the job, on a bid basis, by percentage completion, etc.
- The worker furnishes all tools, equipment, materials and supplies.
- The worker has substantial investment in the facilities used perform the services.
- The worker makes his/her services available to the public on a continuing basis.

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positively
Minnesota
Department of Employment
and Economic Development

Employers Accounts

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The purpose of this brochure is to provide general information and is not to be construed as law.

For more detailed information call
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Independent Contractor or Employee



