

Employee or Subcontractor?

**Indicators showing that the worker is an employee (payer is the business owner)**

- The payer directs and controls many elements of how the work is done (such as what, who, where, when, and how).
- The payer controls the worker's absences, such as sick leave or vacation leave.
- The payer controls the worker with respect to the results of the work and the method used to do the work.
- The payer creates the work schedule and establishes the worker's rules of conduct.
- The payer can impose disciplinary actions on a worker.
- The worker has to do the work personally.
- The worker has to remit activity reports to the payer.
- The worker's activities are reserved to a single payer (exclusivity of services).
- The worker receives training or direction from the payer on how to do the work.
- The worker accepts being part of the payer's business to have the latter benefit from his work.
- The parties have inserted a non-competition clause in their written contract.

**Indicators showing that the worker is a self-employed individual**

- The worker is usually free to work when and for whom they choose and may provide their services to different

payers at the same time.

- The worker does not have to carry out the services personally. They can hire another party to either do the work or help do the work.
- The worker can generally choose the time and the manner in which the work will be done.
- The worker does not need to be at the payer's premises.
- The worker can accept or refuse work from the payer.
- The working relationship between the payer and the worker does not present a degree of continuity, loyalty, security, subordination, or integration, all of which are generally associated with an employer-employee relationship.