

IRS Criteria to Determine Independent Contractor/Employee

Does Creighton pay its employees to perform essentially the same duties as the worker treated as an independent contractor? YES or NO

Has the worker previously been paid by Creighton as an employee to perform essentially the same task? YES or NO

Behavioral Control

Will the individual decide how work is to be done with little or no instruction from Creighton?

- Determines own schedule, location and tasks
- Complies with Creighton Instructions

Is the individual responsible for their own training?

- Responsible for own training
- Creighton will provide training

Can the individual hire their own employees?

- Can be performed by individual's subcontractors or employees
- Must be performed by individual

Can the individual set their own hours of work?

- Responsible for own schedule
- Creighton sets the hours

Does the individual perform the services off site?

- Performs services at individual's place of business
- Performs services at Creighton

Can the individual decide the order or sequence of services?

- Determines the order of services
- Creighton determines order of services

Financial Control

Will individual pay their own business and travel expense?

- Responsible for all business expenses
- Creighton pays for business and travel expenses

Does the individual furnish their own tools and materials?

- Individual furnishes tools, supplies, equipment, and materials
- Creighton furnishes tools, supplies, and materials

Does the individual have an investment in their own business?

- Individual invest in facilities (office space, equipment) used to perform services
- Creighton provides facilities and equipment

Will individual recognize profit or loss based on good or bad decision?

- Individual bears risk of economic gain or loss as result of services
- Creighton compensates regardless of performance or outcome

Relationship Factors

Is the individual engaged for a specific time period or project?

- Projects will be awarded only when the need arises
- A continuing relationship is anticipated

Can the individual work for other clients?

- Worker can perform services for multiple customers at the same time
- Works for only one client at a time

Does the individual advertise their services?

- Advertises business in publications or website
- No advertising of services or business

Will the individual maintain their independent activities such as office space, email, server?

- Maintains own infrastructure such as office space, email and server
- Creighton will integrate into daily operations with access to Creighton email/software

Could the individual risk legal action if contract terms are not met?

- Individual must comply with contract terms or face legal repercussions
- Right to immediate termination or resignation