

W-2 or 1099??

Employee or Contractor ??

Factors that tend to indicate employee status include the following:*

- The worker is required to follow an employer's instructions regarding when, where, and how to work.
- The worker receives "on-the-job" training from an experienced employee.
- The worker is expected to perform the services personally, and not use a substitute.
- The employer rather than the worker hires and pays any assistants.
- The worker has a continuing working relationship with the employer
- The employer establishes set hours of work.
- The work is done on the employer's premises
- The worker must submit regular oral or written reports to the employer
- The worker's business expenses are reimbursed by the employer.
- The employer furnishes the worker's tools, supplies, and equipment.
- The worker does not work for other employers.
- The worker does not advertise his or her services to the general public.

Not all of these factors must be present for a worker to be an employee. If most of them apply, the worker is an employee. If in doubt, treat the worker as an employee.

***The 2015 Federal Reporting Requirements for Episcopal Churches**

Workers' Compensation (answering YES to any of these questions, the individual is probably an employee.)*

- The entity will control how, when and where the work is performed
- The entity will determine the number of hours to be worked.
- The entity will determine the order or sequence of work to be performed.
- The entity will pay hourly, weekly or monthly.
- The entity will pay business and travel expenses.

***Church Insurance Agency Corporation**