

Internal use only.

#### Questions for Determining Classification: W2 or Independent Contractor?

1. What is the role/job title?
2. Is the individual free from control or direction over the performance of their services? Here is another way of breaking it down:
  - a. Type of instruction given – if the company instructs the worker about when, where, and how to work, this factor favors W2 over IC.
  - b. Degree of instruction – very detailed instruction (W2) vs. less detail (IC)
  - c. The way the work is evaluated – Evaluating end result only (IC) vs. evaluating details of how work is performed along the way (W2)
  - d. The training needed or given – Any training on how to perform the work = W2
3. What state is the work being done in? On set or elsewhere?
4. Do they have other clients in their profession?
5. How long is the project slated to last?