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-  Explicit mention of factor
-  Factor can be inferred from language
-  No clear mention of factor

Factor*	IRS	DOL	Individual States <small>Not used by all states</small>
Workers bring their own proficiency and competency for the job as opposed to a business providing them with training.			
Worker completes the work how they choose, as opposed to a business directing and controlling their work.			
Worker completes work when and where they like.			
Worker is paid a flat fee for completion of a project.			
Worker can incur a profit or loss.			
Worker is free to market their services to other businesses.			
The work performed by a worker is not an integral part of the employer's production process or service the employer is in business to provide.			
The lack of a permanent relationship with an employer is the worker's choice as opposed to the expectation that the relationship will continue indefinitely.			
Worker is not provided with typical employee benefits such as insurance, pension plans, paid vacation, sick days, or disability insurance.			
The services the worker provides are performed outside of the employer's usual place of business.			
Worker is typically engaged in an independently established business of the same nature as the service performed.			
Worker's ability to make independent business decisions affects their profit and loss.			
Worker makes a substantial investment for the purpose of sustaining a business beyond the work they are performing.			
Worker's skills indicate they exercise independent business judgment or initiative.			
Worker has incurred unreimbursed expenses or fixed, ongoing costs regardless of whether or not work is currently being performed.			

*These factors indicate if a worker is likely to be seen as an independent contractor under the corresponding agency guidance. Factors listed may vary from agency to agency. No one factor or set of factors are exclusive when determining whether or not an employment relationship exists. Applicability of factors is subject to interpretation.