



Self-Employed VS Employee

The following questions will help you determine if the worker is in business for himself and, thereby, if an employer-employee relationship or a business relationship exists.

	Payer	Worker
Who is responsible for planning the work to be done?		
Who decides how and how much the worker is to be paid?		
Who decides on the time frames?		
Who decides how the work is to be done?		
Who decides on the hours of work?		
Who decides on the work location?		
Who assigns the individual tasks?		
Who supervises the tasks?		
Who sets the standards to be met?		
Quality?		
Volume?		
Time Frame?		
Who decides whether work must be redone?		
Who covers the related costs?		
Who is responsible for training?		
Who covers the related costs?		
Who decides on the territory to be covered?		
Who decides on periodic activity reporting?		
Who decides if the work is to be done by the worker himself?		
Who hires helpers?		
Who supplies the heavy equipment or covers its rental costs?		
Who supplies the specialized equipment or covers its rental costs?		
Who covers equipment maintenance costs?		
Who supplies the large tools or covers their rental costs?		
Who supplies the specialized tools or covers their rental costs?		
Who supplies the small tools?		
Who covers tool maintenance costs?		
Who supplies the materials?		
Who has invested in the equipment and tools?		

Who covers the costs of damage to equipment or materials?		
Who covers the costs of liability insurance?		
Who covers office expenses?		
Who covers rental costs?		
Who covers delivery and shipping costs?		
Who covers costs related to bad debts?		
Who assumes responsibility for ensuring that guarantees relating to materials are honoured?		
Who assumes responsibility for the performance of the work?		
Who guarantees the quality of the work?		
Who covers the costs incurred by the worker in carrying out the work?		
Who covers the costs of the worker's benefits (paid vacation, sick leave, life insurance premiums, etc?)		

Conclusion

If after analyzing the questionnaire you still cannot determine the nature of the relationship between the payer and the worker, contact your tax services office, where you can obtain a ruling request form. You have until June 30 of the following year to request a ruling.