

THE ABC TEST WORKSHEET

QUESTION: Is the worker an independent contractor or employee of the public agency?

The presumption is that all workers are employees, *unless* the employer can prove all 3 parts of the ABC Test.

PART A:

Is the worker free from the control and direction of the public agency in the performance of work?

- Is the worker free from the public agency's control both contractually and actually?
- Does the public agency exercise the same type and degree of control over the worker as it exercises over its employees?



If NO,
then worker
is an employee.



PART B:

Does the worker perform work that is outside the usual course of the public agency's business?



If NO,
then worker
is an employee.



PART C:

Is the worker customarily engaged in an independently established trade, occupation or business of the same nature as the work performed for the public agency?

- Does the worker have multiple clients?
- Does the worker have an incorporated business?
- Does the worker market his/her services to other entities?
- Does the worker have his/her own office? Own business cards?
- Does the worker use his/her own tools and equipment?

If YES,
then worker
is an INDEPENDENT
CONTRACTOR.

If NO,
then worker
is an employee.