Worker Misclassification State Agency Test Comparison							
Control	Test Question	Answer	State Agency	Determination	Authority - Guiding Statutes and Rules (Federal and State)		
BEHAVIORAL	Does the employer control the means and manner of the worker's performance?		DLI	Employee	Minnesota Administrative Rule 5224 0330 (subp 1 states subps 2-14 are the criteria for determining this)		
	of the worker's performance	Yes	DEED	Employee	Minnesota Administrative Rule 3315 0555, Subp 1(A)		
CONTROL			DOR	Employee	IRS Common Law Rules - Behavioral Control (§ 31 3401(c)-1(b) Employee)		
	Is the worker required to follow detailed instructions provided by the employer on how the work should be done?	Yes	DLI	Employee	Minnesota Administrative Rule 5224 0330, Subp 3		
			DEED	Employee	Minnesota Administrative Rule 3315 0555, Subp 1(A)		
	Can the employer terminate the worker with little		DOR	Employee	IRS Common Law Rules - Behavioral Control (§ 31 3401(c)-1(b) Employee)		
	or no notice, or with or without cause?	Yes	DLI	Employee	Minnesota Administrative Rule 5224 0340, Subp 2		
	or man or manual causes		DEED	N/A	Minnesota Administrative Rule 3315 0555, Subp. 1(B)		
	Does the applementation the least an whole		DOR	Employee	IRS Common Law Rules - Behavioral Control (§ 31 3401(c)-1 (b) Employee)		
	Does the employer determine the location where the work is to be performed, when the work could be done elsewhere?		DLI	Employee	Minnesota Administrative Rule 5224 0330, Subp 5		
		Yes	DEED	Employee	Minnesota Administrative Rule 3315 0555, Subp 1(E)		
			DOR	Employee	IRS Common Law Rules - Behavioral Control (§ 31.3401(c)-1(b) Employee) "Other factors characteristic of an employer, but not necessarily present in every case, are the furnishing of a place to work to the individual who performs the services		
	Is the worker required to devote all of their working hours toward completing the employer's tasks?	Yes	DU	Employee	Minnesota Administrative Rule 5224 0330, Subp 10		
			DEED	N/A	Minnesota Administrative Rule 3315 0555, Subp 1 "Other factors, not specifically identified in this part, may be considere if the outcome is inconclusive when applying the factors in items A to E. The degree of their importance may vary depending upon the occupation or work situation being considered and why the factor is present in the particular situation."		
			DOR	Employee	IRS Common Law Rules - Behavioral Control		
	Does the worker perform services for multiple persons or firms at the same time?	Yes	DLI	Independent Contractor	Minnesota Administrative Rule 5224 0330, Subp 11		
			DEED	N/A	Minnesota Administrative Rule 3315 0555, Subp 1 "Other factors, not specifically identified in this part, may be considere if the outcome is inconclusive when applying the factors in items A to E. The degree of their importance may vary depending upon the occupation or work situation being considered and why the factor is present in the particular situation."		
			DOR	Independent Contractor	IRS Common Law Rules - Behavioral Control		
	Must the worker personally perform the work as opposed to hiring a substitute?	Yes	DLI	Employee	Minnesota Administrative Rule 5224 0330, Subp 6		
	opposed to mining a substitute		DEED	Employee	Minnesota Administrative Rule 3315 0555, Subp 1(A)		
			DOR	Employee	IRS Common Law Rules - Behavioral Control		
	Is the worker required to submit regular reports or updates relating to the methods of performance to the employer?	Yes	DLI	Employee	Minnesota Administrative Rule 5224 0330, Subp 4		
			DEED	Employee	Minnesota Administrative Rule 3315 0555, Subp 1(A)		
			DOR	Employee	IRS Common Law Rules - Behavioral Control		
	Is the worker required to follow a set schedule established by the employer or to work at certain times?	Yes	DLI	Employee	Minnesota Administrative Rule 5224 0330, Subp 8		
			DEED	Employee	Minnesota Administrative Rule 3315 0555, Subp 1(E)		
			DOR	Employee	IRS Common Law Rules - Behavioral Control		
	is the employer responsible for the negligence, personal behavior, and work actions of the worker?		DLI	Employee	Minnesota Administrative Rule 5224 0340, Subp 8		
			DEED	N/A	Minnesota Administrative Rule 3315 0555, Subp 1 "Other factors, not specifically identified in this part, may be considered if the outcome is inconclusive when applying the factors in items A to E. The degree of their importance may vary depending upon the occupation or work situation being considered and why the factor is present in the particular situation."		
			DOR	Employee	IRS Common Law Rules - Behavioral Control		
	Does the employer provide training on how to perform the work?		DLI	Employee	Minnesota Administrative Rule 5224 0330, Subp 9		
perform the work			DEED	Employee	Minnesota Administrative Rule 3315 0555, Subp 1(A)		
			DOR	Employee	IRS Common Law Rules - Behavioral Control		

FINANCIAL
CONTROL

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DOR Independent Contractor IRS Common Law Rules - Financial Control			DOR	Independent Contractor	

RELATIONSHIP	Does the worker have an ongoing, continuous relationship with the employer?		DLI	Employee	Minnesota Administrative Rule 5224 0330, Subp 7
		Yes	DEED	N/A	Minnesota Administrative Rule 3315 0555, Subp 1 " Other factors, not specifically identified in this part, may be considered if the outcome is inconclusive when applying the factors in items A to E. The degree of their importance may vary depending upon the occupation or work situation being considered and why the factor is present in the particular situation."
			DOR	Employee	IRS Common Law Rules - Type of Relationship
	Does the worker hold a business license?		DLI	Independent Contractor	Minnesota Administrative Rule 5224 0340, Subp 3
		Yes	DEED	N/A	Minnesota Administrative Rule 3315 0555, Subp 1. "Other factors, not specifically identified in this part, may be considered if the outcome is inconclusive when applying the factors in items A to E. The degree of their importance may vary depending upon the occupation or work situation being considered and why the factor is present in the particular situation."
			DOR	N/A	Licenses are not mentioned in Common Law Rules
	Does the worker have the right to terminate their working relationship with the employer without incurring liability for noncompletion?	Yes	DLI	Employee	Minnesota Administrative Rule 5224 0340, Subp 6
			DEED	Employee	Minnesota Administrative Rule 3315 0555, Subp 1(B)
			DOR	Employee	IRS Common Law Rules - Type of Relationship
	Is the worker liable for failure completing a specific project or job to the satisfaction of the employer?	Yes	DLI	Independent Contractor	Minnesota Administrative Rule 5224 0340, Subp 6
			DEED	N/A	Minnesota Administrative Rule 3315 0555, Subp 1 "Other factors, not specifically identified in this part, may be considered if the outcome is inconclusive when applying the factors in items A to E. The degree of their importance may vary depending upon the occupation or work situation being considered and why the factor is present in the particular situation."
			DOR	Independent Contractor	IRS Common Law Rules - Type of Relationship
	is the control a result of the employer being required to enforce the standards or restrictions imposed by regulatory or licensing agencies?	Yes	DLI	Indicates Neither	Minnesota Administrative Rule 5224 0330, Subp 14
			DEED	N/A	Minnesota Administrative Rule 3315 0555, Subp 1 "Other factors, not specifically identified in this part, may be considered if the outcome is inconclusive when applying the factors in items A to E. The degree of their importance may vary depending upon the occupation or work situation being considered and why the factor is present in the particular situation."
			DOR	Indicates Neither	Not mentioned in IRS Common Law Rules
	Are the worker's services necessary to the employer's fundamental business operations?		DLI	Employee	Minnesota Administrative Rule 5224 0340, Subp 9
		Yes	DEED	N/A	Minnesota Administrative Rule 3315 0555, Subp 1 "Other factors, not specifically identified in this part, may be considered if the outcome is inconclusive when applying the factors in items A to E. The degree of their importance may vary depending upon the occupation or work situation being considered and why the factor is present in the particular situation."
			DOR	Employee	IRS Common Law Rules - Type of Relationship

Disclaimer: This test tool reflects general questions DLI, DEED, and DOR are reviewing to determine a worker's classification. It does not include industry specific test questions and questions other than those listed may be considered to determine a worker's classification. The weight each of these questions carry when determining a worker's classification is unique to the situation being reviewed and varies.

	STATE AGENCY	/ KEY
DLI	Department of Labor and Industr	Workers' Compensation
	Department of Employment and	Unemployment
DEED	Economic Development	Insurance
DOR	Department of Revenue	Income Tax Withholding