

## Comparing and Evaluating Various Worker Classification Tests

Components	Minnesota Tests (excluding construction test)	MN Construction Test <i>Minn. Stat. § 181.723</i>	ABC Tests in use in various states
<b>Default?</b> <i>Does the law establish a starting position?</i>	No default	Rebuttable presumption of employment	Rebuttable presumption of employment
<b>Evaluation Criteria</b> <i>What are the specific elements used to establish the classification?</i>	<p><i>See MN Agency Chart</i></p> <ul style="list-style-type: none"> <li>● Unemployment Insurance test - DEED</li> <li>● General §181.722 (General §181.722 test (workers comp &amp; UI) - DLI</li> <li>● Wage &amp; Hour (workers comp) - DLI</li> <li>● Workers compensation - DLI</li> <li>● IRS common law test - (DOR</li> </ul>	14 factor test	3 factor test (with variations of factor 2)
<b>Decision Rule</b> <i>How do you decide which way the test comes out?</i>	Balancing test with weighted factors	Threshold test - must meet all 14 elements	Threshold test - must meet all 3 elements