IMPACT
LEGAL & BUSINESS SERVICES

Assessing Employment Status

Does the individual have to personally undertake work? — **NO** → **Self-employed**

YES ↓

Is the 'employer' a client or customer of the individual by virtue of any profession or business undertaking the individual is carrying out? — **YES** → **Self-employed**

NO ↓

Is there mutuality of obligation? — **NO** → **Worker**

YES ↓

Is there sufficient control by employer to be consistent with employment? — **NO** → **Worker**

YES ↓

Factor in other matters, such as integration and economic reality, to decide whether the overall picture is more consistent with employee or worker.

↓ **Employee**   ↓ **Worker**