



Analysis of facts related to control	Payer	Worker	N/A
Who is responsible for planning the work to be done?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who decides how and how much the worker is to be paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who decides on the time frames?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who decides how the work is to be done?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who decides on the hours of work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who decides on the work location?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who assigns the individual tasks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who supervises the tasks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who sets the standards to be met	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
– Quality?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
– Volume?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
– Time frame?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who decides whether work must be redone?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
– Who covers the related costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who is responsible for training?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
– Who covers the related costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who decides on the territory to be covered?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who decides on periodic activity reporting?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who decides if the work is to be done by the worker himself?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who hires helpers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analysis of facts related to ownership of tools	Payer	Worker	N/A
Who supplies the heavy equipment or covers its rental costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who supplies the specialized equipment or covers its rental costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who covers equipment maintenance costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who supplies the large tools or covers their rental costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who supplies the specialized tools or covers their rental costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who supplies the small tools?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who covers tool maintenance costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who supplies the materials?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who has invested in the equipment and tools?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analysis of facts related to chance of profit/risk of loss	Payer	Worker	N/A
Who covers the costs of damage to equipment or materials?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who covers the costs of liability insurance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who covers office expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who covers rental costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who covers delivery and shipping costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who covers costs related to bad debts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who assumes responsibility for ensuring that guarantees relating to materials are honoured?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who assumes responsibility for the performance of the work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who guarantees the quality of the work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who covers the costs incurred by the worker in carrying out the work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who covers the costs of the worker's benefits (paid vacation, sick leave, life insurance premiums, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integration	Payer	Worker	N/A
What was the answer to most of the questions related to the control factor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
What was the answer to most of the questions related to the ownership of tools factor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
What was the answer to most of the questions related to the chances of profit/risk of loss factor?.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Business relationship: a verbal or written agreement in which a self-employed individual agrees to perform specific work for a payer in return for payment. **There is no employer or employee. The self-employed individual generally does not have to carry out all or even part of the work himself.** In this type of relationship, a contract for services exists.

Employee: an individual who serves an employer.

Employer: an organization or individual Employer-employee relationship: a verbal or written agreement in which an employee agrees to work on a full-time or part-time basis for an employer for a specified or indeterminate period of time, in return for salary or wages.

The employer has the right to decide where, when, and how the work will be done. In this type of relationship, a contract of services exists.

Non-arm's length relationship: according to the *Income Tax Act*, a relationship between individuals connected by blood, marriage, adoption, or otherwise. A non-arm's length relationship may also exist between individuals and partnerships or corporations.

Self-employed individual: an individual who has a business relationship with a payer