

B300 – 5FORM Determination of a Worker’s Status Checklist

Determining a worker’s status - Employee or Independent Contractor - is a complex issue and absolute rules are difficult to establish. The intent of this questionnaire is to assist departments in gathering the facts and appropriate documentation to make a judgment on how to apply the correct classification for income tax purposes. This is a guide only; CRA is ultimately the deciding authority in all situations.

If any of the following statements apply, it is likely that an employment relationship exists with Olds College and payment will be processed (with all required deductions) through Human Resources.

- Generally, contracts for services cannot be issued for work that would normally be covered by a collective agreement.
- Employees of Olds College who work outside of their home department for another department or work additional hours for the same or another department (regardless of whether the work is the same or different as their normal duties).
- Individuals engaging in course instruction will normally be considered to have an employment relationship.

If the above statements do not apply, and the worker’s status remains unclear, complete the following questionnaire.

Please provide a Description of Work:

The Control Test:	Yes	No
1. Is the College the sole client of the individual?		
2. Has the individual had a former employment relationship with the College (former employee carrying out the same or similar duties)?		
3. Will the individual receive any technical training from the College in order to provide this service (excluding orientation to the College environment)?		
4. Will the individual be provided with direction/supervision from a College employee in order to carry out the day to day aspects of the service?		
5. Will the College control how the work is to be performed (the method used to do the work)?		
6. Is the individual expected to carry out the services at hours and on specific days set by the College?		
7. Is it expected that the individual will have an ongoing relationship with the College?		

The Integration Test:	Yes	No
8. Are these services or similar services provided by College employees either on a part-time or full-time basis?		
9. Is the individual filling a role normally filled by a College employee?		
10. Does the individual supervise the work of College employees?		

The Economic Reality Test:	Yes	No
11. Does the College supply most of the tools and equipment required by the service provider?		
12. Does the College pay the costs of repair, maintenance and insurance for the tools required by the service provider?		
13. Does the College retain the ownership of any tools or other assets used by the service provider?		
14. Does the service provider use a desk, telephone and/or computer provided by the College at no charge?		
15. Will the College provide an Olds College e-mail address?		
16. Will the College provide a College office and / or laboratory space at no charge?		
17. Will the College provide business cards and other marketing materials?		
18. Does the College prohibit the service provider from subcontracting to others to provide the service?		
19. Would the College hire additional assistance required to complete the service (as opposed to the service provider sub-contracting)?		

The Specified Results Test:	Yes	No
20. Will the service provider be paid on a regular payment schedule (as opposed to when particular results are achieved)?		
21. Will the service provider's engagement be for an open ended period of time?		
22. Is the service provider being engaged for an ongoing set of tasks or roles as opposed to a single task or project?		
23. Does the College accept liability if the work is not satisfactorily completed?		
24. Does the College automatically cover additional costs required for correcting deficiencies?		

If a **majority of the responses** to the above questions are “**Yes**” then an employment relationship is likely to exist. Where an employment relationship exists, the College is obliged to take statutory deductions (CPP, EI and WCB) and tax from these payments. The College will follow all rules and reporting procedures associated with these source deductions. Employment relationships are managed through Human Resources.

If a majority of the responses to the above questionnaire are “**No**”, then a contract for services is likely to exist. Contracts for services are managed through Purchasing. Please sign and submit this original form with a completed Services Requisition or Purchase Requisition.

Name of Contracting Department

Authorized Signature

Date: _____

One-Over-One Authorization

Printed Name

Authorized Signature

Date: _____