

Brief Overview of Independent Contractor Definitions for Selected States

	General rule or presumption that worker is employee	Exception/test/factors for independent contractors	Definition of independent contractor	Construction-specific provisions
Washington	YES	YES		YES
IRS		YES		
Arizona		YES	YES	
California	YES	YES	YES	YES
Illinois	YES	YES		YES
Kansas	YES	YES		
Maine	YES	YES	YES	
Massachusetts	YES	YES		YES
Minnesota	YES	YES		YES
Nevada	YES	YES	YES	
New Hampshire	YES	YES		
New Jersey	YES	YES		YES
New Mexico	YES	YES		YES
New York		YES (based on case law)		
Oregon	NO	YES	YES	YES
Pennsylvania	YES	YES		

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Prepared By: Jill Reinmuth, Office of Program Research
360-786-7134 or reinmuth.jill@leg.wa.gov