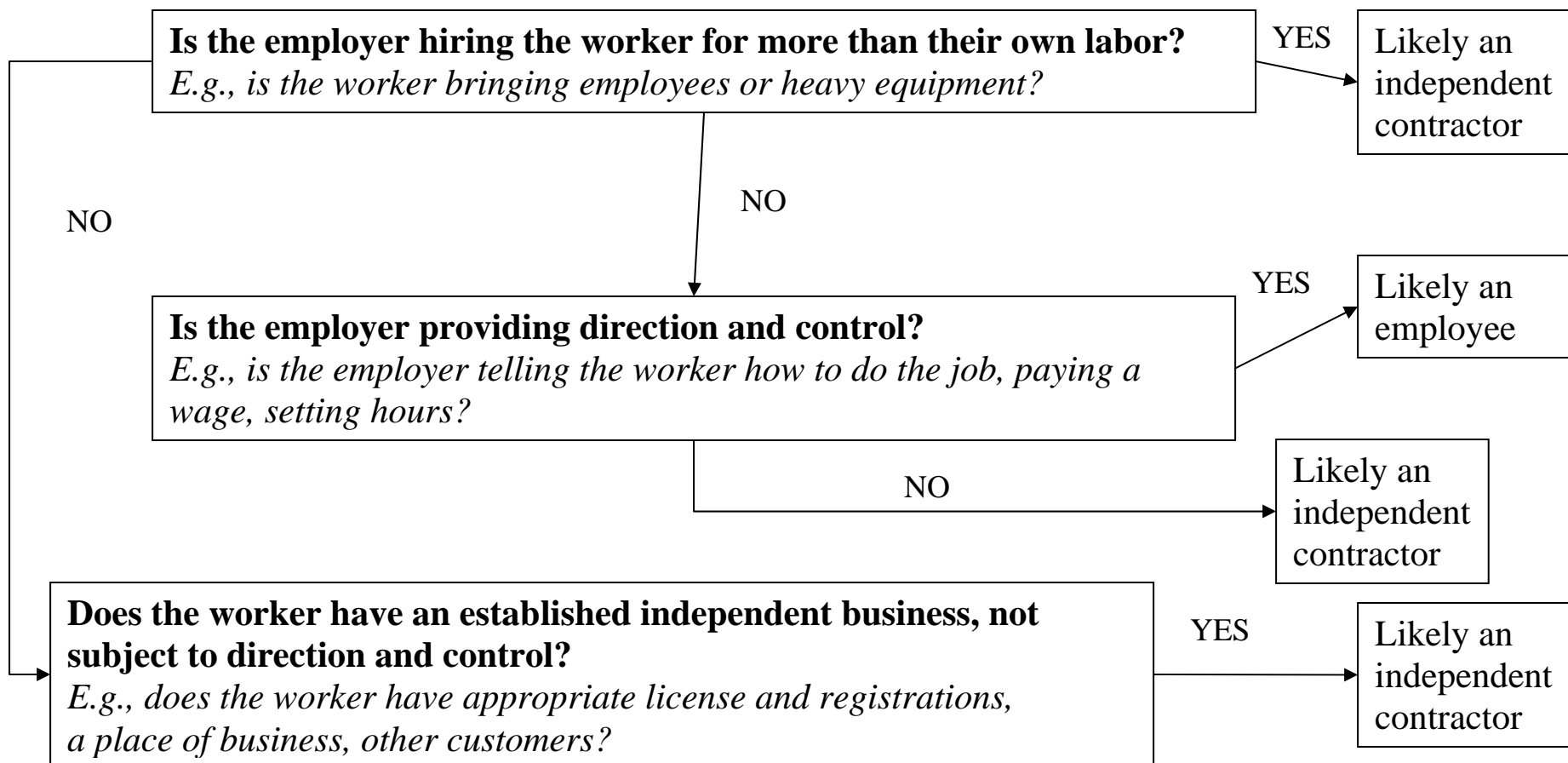


# Overview: Employee or Independent Contractor?

**A worker is presumed to be an employee.**



**NOTES:** This overview addresses some common situations in very general terms. "Independent contractor" for purposes of the diagram means the person is not covered for purposes of industrial and unemployment insurance. This determination depends on the particular facts and each situation must be analyzed under statutory tests. Further, the analysis under employment and industrial insurance laws is different.

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