



Worker Classification Checklist

On January 10, 2024, the U.S. Department of Labor published a final rule, effective March 11, 2024, revising the Department's guidance on how to analyze who is an employee or independent contractor under the Fair Labor Standards Act (FLSA).

Misclassification of employees deny workers minimum wage, overtime pay, and other protections.

This checklist is a tool to help parishes, school and diocesan entities decide whether a worker is an independent contractor or an employee. Please contact the Human Resources Ministry for more resources, support, and guidance.

Your worker is most likely an independent contractor if...

- The worker can make a profit or suffer a loss as a result of the work, aside from the money earned from the project **(5 points)**.
- The worker has invested in the equipment and facilities used to do the work **(5 points)**.
- The worker provides services to more than one company at a time **(5 points)**.
- The worker's services are available to the general public **(5 points)**.

If you scored 10 or more, the IRS may classify your worker as an independent contractor.

Your worker is most likely an employee if...

- You instruct the worker about when, where, and how they should work **(2 points)**.
- The worker receives training on-site to get the lacking skills **(2 points)**.
- The worker is expected to deliver work personally **(2 points)**.
- The worker and their services are integrated into the company's structure **(2 points)**.
- The worker has the authority to hire and manage employees on behalf of the company **(2 points)**.
- Your company has a continuous relationship with the worker **(2 points)**.
- The worker follows set work hours **(2 points)**.
- The worker performs a full-time job **(2 points)**.
- The worker must work on your company's premises **(2 points)**.
- The worker performs work in a sequence pre-defined by the company **(2 points)**.
- The worker must provide written or oral reports to the manager **(2 points)**.
- The worker gets paid regularly with consistent amounts of money **(2 points)**.
- You compensate the worker for work travel **(2 points)**.
- You can fire the worker **(2 points)**.
- The worker can quit at any time without liability **(2 points)**.

If you score more than 14, the IRS is most likely to classify your worker as an employee.

For questions regarding classification, call Giselle Gillis or Patty Rudis at the Diocese of St. Petersburg at 727-317-4563