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## **Summary of Independent Contractor Test by State**

We are only onboarding independent contractors in the following states:  
Connecticut, Delaware, Illinois, Indiana, Massachusetts, Vermont, Washington,  
Georgia, Idaho, Pennsylvania, South Dakota

Disclaimer - At this time we are not accepting contractors in the following states  
Oregon, California, Alaska, Hawaii, Nevada, Utah, Arizona, New Mexico, Colorado,  
Wyoming, Montana, Texas, Oklahoma, Kansas, Nebraska, North Dakota, Minnesota,  
Iowa, Missouri, Arkansas, Louisiana, Mississippi, Tennessee, Kentucky, Wisconsin,  
Michigan, Ohio, West Virginia, Alabama, Florida, South Carolina, North Carolina,  
Virginia, Maryland, New Jersey, Rhode Island, New Hampshire, New York, Maine,  
Vermont

### State Specific Rules:

Connecticut

#### **RULE FOR INDEPENDENT CONTRACTORS**

Connecticut does NOT have a statutory definition of "independent contractor."

Common law definition; Chute v. Mobil Shipping and Transp. Co. (627 A.2d 956).  
"...independent contractor is defined as one who, exercising independent  
employment, contracts to do piece of work according to his own methods and  
without being subject to control of his employer, except as to result of work."

Connecticut follows the ABC rule.

### [C.G.S.A §31-222](#)

Employee-Employer relationship does NOT exist if:

"(I) Such individual has been and will continue to be free from control and direction  
in connection with the performance of such service, both under his contract for the  
performance of service and in fact; and



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(II) Such service is performed either outside the usual course of the business for which the service is performed or is performed outside of all the places of business of the enterprise for which the service is performed; and

(III) Such an individual is customarily engaged in an independently established trade, occupation, profession or business of the same nature as that involved in the service performed..."

Delaware

#### RULE FOR INDEPENDENT CONTRACTORS

Delaware does NOT have a statutory definition of "independent contractor."

Delaware follows the ABC rule.

[19 Del. Code § 3302\(10\)](#)

Employee-employer relationship does NOT exist if:

(i) Such individual has been and will continue to be free from control and direction in connection with the performance of such service, both under the individual's contract for the performance of services and in fact; and

(ii) Such service is performed either outside the usual course of the business for which the service is performed or is performed outside of all the places of business of the enterprise for which the service is performed; and

(iii) Such an individual is customarily engaged in an independently established trade, occupation, profession or business of the same nature as that involved in the service performed.

Illinois

#### RULE FOR INDEPENDENT CONTRACTORS



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Illinois does not have a statutory definition of “independent contractor.”

Illinois follows the ABC rule.

[820 ILCS 405/212](#)

Service performed by an individual for an employing unit, whether or not such individual employs others in connection with the performance of such services, shall be deemed to be employment unless and until it is proven in any proceeding where such issue is involved that—

A. Such individual has been and will continue to be free from control or direction over the performance of such services, both under his contract of service and in fact; and

B. Such service is either outside the usual course of the business for which such service is performed or that such service is performed outside of all the places of business of the enterprise for which such service is performed; and

C. Such individuals are engaged in an independently established trade, occupation, profession, or business.

Indiana

RULE FOR INDEPENDENT CONTRACTORS

Indiana DOES have a statutory definition of “independent contractor.”

[IC § 22-3-6-1\(b\)\(7\)](#)

“A person is an independent contractor in the construction trades and not an employee under IC 22-3-2 through IC 22-3-6 if the person is an independent contractor under the guidelines of the United States Internal Revenue Service.”

Indiana follows the ABC rule.

[Indiana Code § 22-4-8-1](#)



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(b) Services performed by an individual for remuneration shall be deemed to be employment subject to this article irrespective of whether the common-law relationship of master and servant exists, unless and until all the following conditions are shown to the satisfaction of the department:

(1) The individual has been and will continue to be free from control and direction in connection with the performance of such service, both under the individual's contract of service and in fact.

(2) The service is performed outside the usual course of the business for which the service is performed.

(3) The individual:

(A) is customarily engaged in an independently established trade, occupation, profession, or business of the same nature as that involved in the service performed; or

(B) is a sales agent who receives remuneration solely upon a commission basis and who is the master of the individual's own time and effort.

Massachusetts

#### RULE FOR INDEPENDENT CONTRACTORS

Massachusetts does not have a statutory definition of "independent contractor."

Massachusetts follows the ABC rule.

#### [M.G.L.A 151A § 2](#)

Service performed by an individual, except in such cases as the context of this chapter otherwise requires, shall be deemed to be employment subject to this chapter irrespective of whether the common-law relationship of master and servant exists, unless and until it is shown to the satisfaction of the commissioner that--



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(a) such individual has been and will continue to be free from control and direction in connection with the performance of such services, both under his contract for the performance of service and in fact; and

(b) such service is performed either outside the usual course of the business for which the service is performed or is performed outside of all the places of business of the enterprise for which the service is performed; and

(c) such an individual is customarily engaged in an independently established trade, occupation, profession or business of the same nature as that involved in the service performed.

Vermont

#### RULE FOR INDEPENDENT CONTRACTORS

Vermont does not have a statutory definition of “independent contractor.”

Vermont follows the ABC rule.

[Vermont Statutes § 1301](#)

(B) Services performed by an individual for wages shall be deemed to be employment subject to this chapter unless and until it is shown to the satisfaction of the commissioner that:

(i) Such individual has been and will continue to be free from control or direction over the performance of such services, both under his contract of service and in fact; and

(ii) Such service is either outside the usual course of the business for which such service is performed, or that such service is performed outside of all the places of business of the enterprise for which such service is performed; and

(iii) Such individuals are customarily engaged in an independently established trade, occupation, profession or business.

Washington



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## RULE FOR INDEPENDENT CONTRACTORS

Washington does not have a statutory definition of “independent contractor.”

Washington follows the ABC rule.

### [RCWA 50.04.140](#)

Services performed by an individual for remuneration shall be deemed to be employment subject to this title unless and until it is shown to the satisfaction of the commissioner that:

- (l) (a) Such individual has been and will continue to be free from control or direction over the performance of such service, both under his or her contract of service and in fact; and
- (b) Such service is either outside the usual course of business for which such service is performed, or that such service is performed outside of all the places of business of the enterprises for which such service is performed; and
- (c) Such an individual is customarily engaged in an independently established trade, occupation, profession, or business, of the same nature as that involved in the contract of service.

Georgia

### [Ga. Code § 34-8-35](#)

(a) As used in this chapter, the term 'employment' means any service, including service in interstate commerce, performed for wages or under any contract of hire, written or oral, express or implied.

(f) Services performed by an individual for wages shall be deemed to be employment subject to this chapter unless and until it is shown that:



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(1)(A) Such individual has been and will continue to be free from control or direction over the performance of such services, both under the individual's contract of service and in fact; and

(B) Such individual is customarily engaged in an independently established trade, occupation, profession, or business.

#### RULE FOR INDEPENDENT CONTRACTORS

Georgia does NOT have a statutory definition of "independent contractor."

Georgia follows the A and C rule.

Ga. Code § 34.8.35

Employee-Employer relationship does not exist if:

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"(1)(A) Such individual has been and will continue to be free from control or direction over the performance of such services, both under the individual's contract of service and in fact; and

(B) Such individual is customarily engaged in an independently established trade, occupation, profession, or business."

Idaho

#### RULE FOR INDEPENDENT CONTRACTORS

Idaho DOES have a statutory definition of "independent contractor."

I.C. § 72-102 (17) "Independent contractor" means any person who renders service for a specified recompense for a specific result, under the right to control or actual control of his principal as to the result of his work only and not as to the means by which such result is accomplished...

Idaho follows the A and C rule.



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[Idaho Code §72-1316.](#)

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(4) Services performed by an individual for remuneration shall, for the purposes of the employment security law, be covered employment unless it is shown;

(a) That the worker has been and will continue to be free from control or direction in the performance of his work, both under his contract of service and in fact; and

(b) That the worker is engaged in an independently established trade, occupation, profession, or business.

Pennsylvania

RULE FOR INDEPENDENT CONTRACTORS

Pennsylvania does NOT have a statutory definition of "independent contractor."

Pennsylvania follows the A and C rule.

[43 P.S. §753](#)

(l) (1) "Employment" means all personal service performed for remuneration by an individual under any contract of hire, express or implied, written or oral, including service in interstate commerce, and service as an officer of a corporation.

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(2)(b)

...

Services performed by an individual for wages shall be deemed to be employment subject to this act, unless and until it is shown to the satisfaction of the department that—





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(a) such individual has been and will continue to be free from control or direction over the performance of such services both under his contract of service and in fact; and

(b) as to such services such individuals are customarily engaged in an independently established trade, occupation, profession or business.

South Dakota

#### RULE FOR INDEPENDENT CONTRACTORS

South Dakota does not have a statutory definition of “independent contractor.”

South Dakota follows the A and C rule.

[South Dakota Codified Laws 61-1-11.](#)

Service performed by an individual for wages is employment subject to this title unless and until it is shown to the satisfaction of the Department of Labor that:

(1) The individual has been and will continue to be free from control or direction over the performance of the service, both under his contract of service and in fact; and

(2) The individual is customarily engaged in an independently established trade, occupation, profession, or business.

#### Reference

INDEPENDENT CONTRACTOR TESTS: A STATE-BY-STATE ASSESSMENT 13 Jul, 2012

<https://www.insightsassociation.org/News-Updates/Articles/ArticleID/197/Independent-Contractor-Tests-A-State-by-State-Assessment>