



# NGCOA

## How Does Your State Define Independent Contractors?

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- **“Right to Control” Factor - In these states, the individual who performs the work is free from control and direction over the performance of services**
- **These states apply the Common-Law Test; follows Federal Guidelines, may have exceptions**
- **These states apply the ABC Test to determine employee or independent contractor; some states limit the test to A and C**

### Federal Resources Websites

- [Internal Revenue Service](#)
  - [Independent Contractor \(Self-Employed\) or Employee?](#)
  - [Paying Independent Contractors](#)
- [Department of Labor](#)
- [United States Government Accountability Office](#)
- [National Labor Relations Board](#)

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