

TABLE 2
CHECKLIST OF MAIN CHARACTERISTICS FOR EMPLOYEE AND SELF-EMPLOYED PHYSIOTHERAPISTS

Note: If you are self-employed, there should be no boxes checked in the left column.

CHECK IF APPLICABLE	Employee physiotherapist	CHECK IF APPLICABLE	Self-employed physiotherapist
	Performing the same functions as other employees		Individual has own business incorporated
	Written agreement defines the relationship as an employee-employer status		Written agreement defines the working relationship as two independent contractors and an analysis of the at factual working relationship supports the status
	Works for the business on a regular or frequent basis		Individual business advertising
	Business provides training options to the individual		Individual business has own business cards
	Worker does not control what it to be done		Individual business has a separate telephone listing
	Worker does not control when the work is to be done, hours of work, days of work, etc		Individual is listed in business directories
	Worker does not control manner or method in which the work is performed		Maintains own outside office space
	Regular assessment of the work performance		Hires own employees
	Works in the business premises		Free to supply similar services to other businesses
	Individual has office or other designated workspace at business		Can provide a substitute to perform the work
	Employees perform work that is the same or similar to the services supplied		Has own tools and equipment
	Provides a service which is integrated in the overall business		Individual charged for use of business equipment or office space with a flat rate fee
	Includes the worker in plans (pay equity etc.)		Compensation is based on a task or project
	Participates in the employee benefits plan, etc.		Services billed by invoice
	Record of Employment issued when terminated		Paid on separate days from employees
	Contributes to pension plans, etc.		May work on statutory holidays
	Worker's time recorded by the business		Contract can be terminated as per the contract
	Paid on the same pay days as employees		Has own insurance registration
	Receives vacations and/or vacation pay		Charges and pays GST/HST where appropriate
	Paid for statutory holidays not worked		Is not invited to staff functions or parties.
	Paid overtime		
	Deductions, premiums and remittances made for income tax, employment insurance, CPP, WSIB, employer health tax, etc.		
	Expenses reimbursed by the business		
	Work is closely monitored		
	Disciplines the individual		