

HUMAN RESOURCES

Subject	DETERMINING EMPLOYEE / EMPLOYER RELATIONSHIPS (Contractors) 3.01 Determining Employee / Employer Relationships
Procedure Section	12 Miscellaneous
No.	12.00
Exempt Employment Policy Ref1 BC 64 18e'	

- (iii) Rights of Payee Where the payee has the right to sub-contract the work, the payee is likely a contractor. Where the payee has the right to accept or refuse work, they are likely a contractor.
- (iv) Chance of Profit/Risk of Loss - Where there is financial risk, opportunity to profit, or the possibility of loss and responsibility for costs, an individual may be viewed as an independent contractor. Where these elements do not exist - no financial risk, no chance of profit, a fixed salary is paid and there are few expenses not reimbursed - there is an employment relationship.
- (v) Integration
business relationship probably exists. The worker is acting on his own behalf, he is not dependent on
integrates his activities to the commercial activities of the payer, an employer-employee relationship probably exists. The worker is acting on behalf of the employer, he is connected with