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Independent Contractors

Independent contractors are considered employees unless they meet all of the following criteria (440.02(14.d.1)).

- The independent contractor maintains a separate business with his or her own work facility, equipment, or materials.
- The independent contractor holds or has applied for a federal employer identification number, except for sole proprietors who are not required to obtain a federal employer identification number.
- The independent contractor performs specific services or work for specific sums of money and controls the means of performance.
- The independent contractor incurs the principal expenses related to the service or work performed.
- The independent contractor is responsible for satisfactory completion of work or services and could be held liable for failure to complete.
- The independent contractor is compensated on a commission, per-job, or competitive bid basis.
- The independent contractor may realize a profit or suffer a loss in connection with work or services performed.
- The independent contractor has continuing or recurring business liabilities or obligations.
- The success or failure of the independent contractor's business depends on the relationship of business receipts to expenditures.

However, the status of newspaper delivery persons and individuals included in specified standard industrial classification (SIC) codes is governed by common law principles (440.02(14.d.1)).

Contractors are liable for compensation to employees of subcontractors that fail to secure compensation for their employees but are entitled to reimbursement from the subcontractor for amount paid plus interest unless the contractor agreed in writing that the contractor would provide coverage (440.10(1.b-d)).