

Canada Revenue Authority

Questionnaire Employee or Self-Employed

These questions seek to establish whether or not an employer/employee relationship was in place.

Please circle answers (Yes or No, Payer or Worker) and answer all questions as fully as possible. Please note that there are frequently follow up questions after a yes or no, Payer or Worker question. If a question is not applicable (N/A) please explain why. Also, provide all documents (contracts, cancelled cheques and pay documents, timesheets, invoices), and any other documents to support your case. If you have already provided this documentation, please indicate to whom and when it was provided.

1. Was the payer's business a proprietorship, partnership or corporation?
2. If the payer's business was a partnership, please list the partners and their percentage of interest in the partnership or if the payer's business was a corporation, please list the shareholders and the amount of voting shares each shareholder had.
3. Yes or No Was the worker related to the proprietor, a member of the partnership or any of the shareholders? If yes, please provide details
4. Please describe the nature of the payer's business (e.g. products and services, main type of client).
5. What were the business' days and hours of operation?
6. Where was the business located?
7. **Yes or No** Did the worker provide services at the payer's office? **If no**, why not and at what location did the worker work?
8. **Yes or No** Was the worker required to report to the payer's office? **If yes**, how often and for what purpose?
9. **Yes or No** Did the worker have any financial interest in the payer's business? **If yes**, please provide details.

10. **Yes or No** Did the worker operate their own business? **If yes**, please fully describe the nature of the business? (e.g. proprietorship, partnership or corporation, products, services, when business started, etc.)

11. **Yes or No** Did the worker operate under a trade name? **If yes**, please provide trade name.

12. **Yes or No** Did the worker have a business license?

13. **Yes or No** Did the worker advertise their services? **If yes**, please fully describe (e.g. where, when and the format of) the advertisements.

14. **Yes or No** Did the worker maintain books and records for their own business?

15. **Yes or No** Did the worker have a telephone number for their business? **If yes**, please provide the telephone number. 2

16. **Yes or No** Did the worker provide their own liability insurance? **If yes**, please provide details.

17. **Yes or No** Did the payer provide liability insurance? **If yes**, please provide details.

18. What skills, educational background and/or experience did the worker require to obtain this position?

19. How did the worker obtain this position (e.g. submitted a bid, applied in response to an ad, heard of the job by word of mouth, etc.)?

20. What was the worker's job title?

21. Please provide a detailed description of all the duties the worker performed for the payer.

22. **Yes or No** Were the worker's duties performed under a written contract or agreement? **If yes**, provide a copy of the written contract or agreement.

23. What was the worker's rate of pay? .

\$ _____ per hour

\$ _____ per week

\$ _____ per month

\$ _____ end of employment

\$ _____ Other (please specify _____)

24. How was the worker paid? (e.g. cash, cheque or other)

25. **Yes or No** Did the worker bid on jobs for the payer? **If yes**, please provide copies of the bids.

26. How and by whom was the rate of pay determined?

27. **Yes or No** Was the worker entitled to vacation pay or paid vacation? If yes, please provide details.

28. **Yes or No** If the worker wanted time off for vacation, appointments, etc., did the worker require the payer's prior approval?

29. **Yes or No** Did the worker receive any other payments (e.g. bonuses, overtime, etc) from the payer? If yes, in what amount and when.

30. **Yes or No** Did the worker have to submit an invoice for payment? If yes, please provide copies.

31. What were the worker's normal days and hours of work?

32. **Payer or Worker** Who determined the worker's hours of work?

33. **Yes or No** Was the worker required to work a certain number of hours per day or week? Please explain.

34. **Yes or No** Were the worker's hours of work recorded?

35. How were the worker's hours recorded? (please provide a copy of a timesheet or other record).

36. **Payer or Worker** Who recorded the hours of work?
37. **Yes or No** Was there a predetermined period of time the job was to last? If yes, please explain.
38. When did the worker begin providing services to the payer?
39. **Yes or No** Did the worker provide services exclusively to the payer?
40. Yes or No Did the payer provide any benefit plans such as medical, dental, life insurance, worker's compensation, etc.? If yes, please list which benefits were provided?
41. Yes or No Did the payer offer a retirement savings plan to which the payer made contributions?
42. Yes or No Did the payer train the worker for this position? If yes, please provide details.
43. Yes or No Did the worker have any specific licenses, certifications or designations relating to the job? If yes, please list and describe.
44. List the premises, tools, equipment, supplies, materials, vehicles(s) and/or office furniture that the payer provided to the worker and the approximate total value.
45. List the premises, tools, equipment, supplies, materials, vehicles(s) and/or office furniture that the worker provided and the approximate total value.
46. Yes or No Did the payer charge the worker for the use of the payer's tools, equipment and supplies? If yes, please provide details of those charges.
47. **Payer or Worker** Who paid for the repairs and maintenance of the required tools and equipment?
48. Yes or No Have the worker's services been terminated? If yes, please explain the circumstances.
49. Yes or No Could the worker terminate the services at any time without incurring a liability?
50. Yes or No Did the worker have the potential for profit? If yes, please explain.
51. Yes or No Did the worker have the potential for risk of loss? If yes, please explain
52. **Yes or No** Could the worker hire a substitute?

53. **Yes or No** Could the worker choose the substitute?
54. **Yes or No** Did the worker hire a substitute? **If** yes, please provide details.
55. **Yes or No** Could the worker hire helpers?
56. **Yes or No** Could the worker choose the helpers?
57. **Yes or No** Did the worker hire helpers? **If** yes, please provide details.
58. **Payer or Worker** Who bore the cost of paying the helpers or substitutes salary and or benefits?
59. **Yes or No** Did the worker have the ability to accept and refuse work from the payer? **If** yes, were there any consequences if the worker refused work?
60. **Yes or No** Could the worker accept other work? **If** yes, were there any restrictions put upon the worker by the payer with respect to working for others?
61. **Yes or No** Did the worker incur any expenses in the performance of services? **If** yes, please list.
62. **Yes or No** Did the payer reimburse the worker for any of the expenses incurred? **If** yes, please state which expenses were reimbursed.
63. **Payer or Worker** Who established the priorities and/or deadlines?
64. **Yes or No** Did the payer direct the worker? **If** yes, please provide an example.
65. **Yes or No** Were written or oral directions given to the worker? **If** yes, please provide an example.
66. When was the worker required to obtain the payer's approval prior to taking an action?
67. **Yes or No** Did the worker have any input with regard to how the work is done? **If** yes, please describe.
68. **Yes or No** Could the payer exercise any disciplinary actions? **If** yes, please explain.
69. **Payer or Worker** Who provided the warranty/guarantee on the work done by the worker?

70. **Yes or No** Was the worker paid for time to correct errors or deficiencies?

71. **Payer or Worker** Who paid for the materials required to repair errors or deficiencies?

72. **Yes or No** Did the worker charge the payer GST? What was the worker's GST number?

73. **Yes or No** Were there other workers doing a job similar to that of this worker? **If yes**, please list their names.

74. **Yes or No** Were some of the terms and conditions of the employment negotiated? **If yes**, please give details

75. How did the parties define their working relationship?

76. Why did the parties define their relationship as such?

77. Please provide information regarding any elements, factors, and circumstances that support your position if this information had not been provided elsewhere in this questionnaire.

I verify that all of the information provided by me is true to the best of my knowledge.