

*All-States Chart on Worker Classification Tests*

| State     | Test  | State     | Test  |
|-----------|---|-----------|---|
| <b>AK</b> | ABC   | <b>MT</b> | Workers must hold independent contractor exemption certificates                                     |
| <b>AL</b> | Common law  | <b>NC</b> | Common law  |
| <b>AR</b> | ABC   | <b>ND</b> | Common law  |
| <b>AZ</b> | Common law, but workers classified as independent contractors for federal purposes are independent contractors for state purposes | <b>NE</b> | ABC   |
| <b>CA</b> | Common law  | <b>NH</b> | ABC   |
| <b>CO</b> | ABC, but workers can sign a 9-point agreement establishing independent contractor status  | <b>NJ</b> | ABC   |
| <b>CT</b> | ABC   | <b>NM</b> | ABC   |
| <b>DC</b> | Common law  | <b>NV</b> | Independent contractor must meet at least 6 criteria of 8-factor test                               |
| <b>DE</b> | ABC   | <b>NY</b> | Common law  |
| <b>FL</b> | Common law  | <b>OH</b> | ABC   |
| <b>GA</b> | A and B, and the IRS decided against employee status  | <b>OK</b> | ABC   |
| <b>HI</b> | ABC   | <b>OR</b> | A and C, and independent contractor must be licensed, if license is required                        |
| <b>IA</b> | Common law  | <b>PA</b> | A and C   |
| <b>ID</b> | A and C   | <b>RI</b> | Common law  |
| <b>IL</b> | ABC   | <b>SC</b> | Common law  |
| <b>IN</b> | ABC   | <b>SD</b> | Common law  |
| <b>KS</b> | Common law  | <b>TN</b> | ABC   |
| <b>KY</b> | Common law  | <b>TX</b> | Common law  |
| <b>LA</b> | ABC   | <b>UT</b> | A and C, employer may obtain determination letter from Dept. of Workforce Services regarding status |
| <b>MA</b> | ABC   | <b>VA</b> | Common law  |
| <b>MD</b> | ABC   | <b>VT</b> | ABC   |
| <b>ME</b> | ABC   | <b>WA</b> | ABC, or alternative 6-factor test   |
| <b>MI</b> | Employment means services performed for wages, under any written or oral contract   | <b>WI</b> | Independent contractor must meet at least 7 criteria of 10-factor test                              |
| <b>MN</b> | Common law  | <b>WV</b> | ABC   |
| <b>MO</b> | Common law  | <b>WY</b> | A and C, and independent contractor may hire another to perform services                            |
| <b>MS</b> | Common law  |           |   |