

APEGGA

*The Association of
Professional Engineers, Geologists
and Geophysicists of Alberta*

***Contract
Employment of
Professional
Members***

A Guideline



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FOREWORD

The Engineering, Geological and Geophysical Professions Act, Regulations and By-laws (EGGP Act) regulate the professions of engineering, geology and geophysics in the Province of Alberta. APEGGA is responsible for the administration of these professions under the EGGP Act and has published several guidelines that deal with various aspects of professional practice. A complete list of guidelines is provided in Appendix A.

This guideline was created to assist professional members and professional organizations dealing with the changing terms of engagement for individual members working for professional organizations. The guideline has three primary objectives:

1. To clarify the terminology of “contract employment” which is an increasingly common experience for the professional individual and organization.
2. To provide an overview of the important issues relevant to the APEGGA Professional Practice in determining the roles and responsibilities of individuals engaged to provide services through an “arm’s length” contractual arrangement.
3. To introduce professional members, who contract their services, to the business practices that can have an affect on the legal, liability and taxation positions of both the individual and organization.

The guideline has been created to be used with, and complement rather than replace or supersede, other APEGGA documents. APEGGA expects considerable variance in interpretation and application of this document based on the size, nature and practice of each professional organization and individual, and the document is presented in that context.

SECTION 1

INTRODUCTION

“Contract Employment” is an increasingly common term used in businesses of all types and sizes for the engagement of an individual to provide personal services to the organization. For many APEGGA individual members or organizations, there has been confusion or misunderstanding of the roles and responsibilities of the employee/employer when employment details involve more of an “arm’s length” relationship than the traditional salaried employee approach.

The nature of operating economics for private and public business organizations is to reduce and control employment liability costs which are most often the major operating expenditure. In response to this business decision, individual professionals face a range of re-employment conditions with variable duration, remuneration structure, benefit program and termination clauses in a more documented contractual arrangement. Equally important, in a contractual employment situation, there will likely be subtle and/or distinct changes in the administration and methods in which the professional services are utilized within the organization. The individual needs to understand and negotiate the most appropriate business and professional terms to satisfy both individual and employer needs and obligations.

While all employees should have a clear understanding and description of their responsibilities to the employer, issues such as scope of services, supervision, confidentiality, professional liability and organizational integration have fewer traditional procedures when the employee is hired “differently” from “our regular employees”. In addition, items including payroll, taxation, Workers Compensation, Employment Insurance and liability insurance coverage can be distinctly different, particularly where the APEGGA member has more than one employer. The primary objective of this guideline is to provide clarity for the individual on his/her professional practices as a member of APEGGA. The guideline will also benefit organizations employing professionals to better define and address issues inherent in having several “classes” of employees or service contractors.

The guideline is divided into two sections. The first section outlines those issues which can impact the member’s ability to provide a high quality professional service and should be the focus of discussions with the employer prior to commencing work. The checklist approach with statements on these engagement issues include references to appropriate APEGGA Guidelines. Above all, it is the individual who is accountable for adherence to the APEGGA Code of Ethics and other conduct and practice requirements of APEGGA membership.

The second section provides a brief overview of the common terms of engaging professional services and presents definitions of “contract of services and “contract for services”, as it applies to the business relationship between employee and employer. Reference is made to liability and taxation situations which should be considered in order to arrange a sound and responsible business contract of employment.

References to appropriate APEGGA documents and the topics discussed herein are presented and cross-referenced in Appendix A. For an individual engaged in, or considering, contract employment, a singular essential reading is APEGGA Professional Practice - A Guideline.

SECTION 2

ENGAGEMENT ISSUES

This section provides a sequential overview of the issues important in developing a clear and effective description of the relationship between an employer organization and the individual providing services through an arm's length contractual relationship. While the majority of comments are applicable for consideration and discussion between an employer and employee in conventional employment relationships, the focus here is on the definition of the relative roles in the more distinct contract employment relationship; where it is beneficial to both parties that all the issues are adequately addressed. From the perspective of professional liability, it has been amply demonstrated that a definitive and considered scope of responsibilities and expectations of both parties will greatly reduce misunderstandings and focus on quality service to the client, public and each other.

2.1 SCOPE OF SERVICES

Developing a scope of services is essentially listing the specified tasks envisioned within the term of engagement and the delivery or performance expectations associated with the various tasks.

Dependent on the size and complexity of the employment organization and/or project, it may be necessary to define the specific technical discipline of the activity and skills expected or required to undertake the commission effectively. The APEGGA Code of Ethics requires professionals to clearly state the level of skill that can be delivered in meeting the employer objectives and project requirements. It is detrimental to both parties for either to convey inaccurate expectations of skill or abilities in the core of the contractual relationship. The scope of services can also indicate potential or future scope for the individual based on performance of services or the extension of project requirements.

In special instances, the employer may require the contract employee or independent contractor to undertake supervision or administration of the organization's employees and/or client relationships. It is important that these corporate responsibilities are clearly defined and that the vehicle for acting on the employer's behalf be reviewed for legal and financial implications.

2.2 REPORTING AND SUPERVISION

Clarification of reporting and supervision responsibilities is critical to the flow of work, quality control, communication and employee development.

2.2.1 Supervision Received

When taking an employment position, the APEGGA member should clarify with the employer the amount and kind of supervision that will be received. The need for supervision should be determined at the outset of the engagement and should address

- extent of work reviews
- availability of technical guidance
- expectations for working independently
- co-operative work on teams
- progress reporting and stewardship
- accountability.

2.2.2 Supervision Exercised

When taking a role involving the supervision of people in the employer's organization, it is important to define the elements of the supervisory role and the expectations. Consideration should be given to defining the

- technical supervision and mentoring responsibility
- administrative supervision responsibility
- expectations for assuming professional responsibility for the work of those supervised
- expectations as the responsible engineer for permit stamping
- numbers of people to be supervised
- skills of those to be supervised
- consultation requirements and availability
- expectations for training others
- authority in setting work methods
- disciplinary authority
- expectations for performance assessment of others
- accountability.

2.2.3 Use of Professional Stamp and Permit to Practice Stamp

- The APEGGA Permit to Practice and Professional Member Stamp represent registration of the company and individual, respectively, to represent themselves as qualified to provide services in designated disciplines. Issuance of the stamps implies a level of capability to be approved for registration as a member of APEGGA, but does not represent verification by APEGGA of a quality control procedure in completion of professional services rendered.

- Conventional practice has been that application of the stamps is part of a quality control process of the individual or organization. It is to be noted that the performance of professional services, whether or not the stamps are applied, does not relieve the individual of professional liability as noted in Section 2.4.

2.3 PROFESSIONAL RESPONSIBILITIES

At all times during and after the term of the contract, it is the professional's responsibility to adhere to the APEGGA Code of Ethics. A clear understanding of the services required is essential to ensure that the contract employee will not put himself or herself in a compromising position. If the contract employee is concerned that the services required will be in conflict with the Professional Code of Ethics, this should be discussed with the employer and a satisfactory resolution achieved. In the absence of satisfactory resolution, the professional member must decline the opportunity to enter into contract services with the employer.

To facilitate this process, it is recommended that the contract employee be fully conversant with the APEGGA Code of Ethics as outlined in the "Manual of Professional Practice Under the Code of Ethics."

Recognizing that the prospective employer may not normally employ the services of an APEGGA professional member, the contract employee should ensure that the employer is aware of the professional obligations required of APEGGA members. The contract employee should be prepared to supply a summary of his/her competency profile to the employer.

Once a contract is entered into, the contract employee is obligated to provide the professional services to the best of his or her abilities.

2.4 PROFESSIONAL LIABILITY

When accepting an engagement to provide professional services, issues relating to the assumption of liability for the work being performed should be clearly understood.

The employer's expectation of indemnification against loss as a consequence of work done by a professional should be clearly understood by both parties. The ability of the employee to obtain satisfactory Professional Liability insurance should be addressed.

The provider of professional services should understand the extent of liability assumed in doing the work, the acceptable level of risk, and possibly the need and availability of Professional Liability (Errors and Omissions) insurance.

When negotiating conditions of liability and indemnification or limitation of liability, consideration should be given to:

- fixing the maximum amount of liability
- fixing the time duration of the liability
- fixing the scope of work for which liability is assumed
- limiting or fixing the type of liability (consequential, direct damages etc.).

Other considerations in assuming liability are:

- responsibility for defense costs
- extent of consequential damages, if applicable
- post contract liability
- protection from the actions of third parties
- remedies for negligence, omissions and willful acts on the part of the employer or third parties
- responsibility for insurance premiums following completion of the contract and/or survivability of the employer organization.

In certain contract employment situations, the professional will require a “save harmless” clause, particularly where neither the employer nor the professional are in a position to provide adequate Professional Liability insurance coverage.

2.5 QUALITY CONTROL AND ASSURANCE

It is important for both the professional services provider and the employer to understand the elements of professional practice. The APEGGA publication “Professional Practice - A Guideline” presents the requirements for Quality Management and professional practice.

Factors to be considered in providing high quality professional services include:

- the availability of adequate facilities, resources and equipment
- effective loss control and risk management practices
- a business contract that recognizes and rewards value, and one that does not put the professional member in a situation of compromising professionalism for cost
- an environment that fosters professional development by way of technical training, effective communication and teamwork
- quality practices using codes, standards, work reviews, document management, planning and management review

- a professional practice management plan that addresses ethics, professional responsibility, quality assurance, document management and communications and control.

2.6 PROFESSIONAL DEVELOPMENT

The Code of Ethics requires that APEGGA members “undertake only such work as they are competent to perform by virtue of training and experience”. Training and the accumulation of experience is most often associated with the early stages of an individual’s career. However, all members should not overlook the fact that today’s technology-based society demands specialized knowledge to be effective and competitive. Every member should establish a personal program of continuing education to maintain and upgrade their knowledge and competence.

Employers of APEGGA members also have an obligation to ensure that their professional staff maintain technical competence in all areas in which the employer offers or uses professional services. Employers should be encouraged to provide or support education and training programs such as:

- formal training sessions conducted by the employer or by recognized outside organizations
- informal on-the-job training under the guidance of qualified personnel
- informal information sharing between employees through workshops and networks
- active participation by contract employees in appropriate technical and professional societies
- supporting professional members in APEGGA’s mandatory Continuing Professional Development Programs.

The extent of employee integration into the employer’s organization (see Section 2.9) is to be considered in professional development discussions.

2.7 ETHICS

In seeking, obtaining and maintaining employment, APEGGA members have an obligation to conduct themselves in an ethical manner. This applies to the manner in which they compete with other members for employment; portray their training, skills and experience to employers; and, for self-employed and contract members, the way in which they conduct their business affairs. The APEGGA Manual of Professional Practice Under the Code of Ethics contains descriptions of ethical and professional conduct expectations.

2.8 ADVERTISING

For APEGGA members seeking employment, the most common means of advertising their services is through a personal résumé. Care should be taken to ensure that information is accurate and that details presented do not contravene confidentiality agreements with previous employers and clients. The individual must only represent expertise in those areas in which he or she is fully competent.

Professionals who are self-employed or those providing services on a contractual basis may use additional means to advertise, such as business cards and insertions in publications. The content of these and all other forms of advertising should comply with guidelines established by APEGGA.

2.9 ORGANIZATIONAL INTEGRATION

The degree to which a contract employee can best provide service to an employer is directly related to the knowledge and relationship the individual has with other employees participating in the project and the operating practices of the organization.

Responsibility for work output and quality control is directly related to the degree of direction given the employee (Section 2.2). In the case of a Member-in-Training working as an independent contractor or contract employee, and who, for APEGGA registration purposes must be directly supervised by a Professional Member, the mechanism for direction and responsibility must be discussed.

Some additional clarity associated with organizational integration include the use of facilities (e.g. office space, materials, stationery and vehicles), ownership of tools (e.g. computer) used to perform the work and the degree to which the work is considered to be an integral part of the business (e.g. part of the organizational chart, receives or requires training by the employer).

Many organizations have developed ISO quality management programs: it is important to understand and comply with employer policies and procedures for tasks; including safety, quality control and reporting.

2.10 INTELLECTUAL PROPERTY

Proprietary knowledge can be a critical ingredient to business performance. Intellectual knowledge and proprietary property includes patents, trade secrets, know-how, confidential practices and a range of other privileged information such as client lists and project/ contract details.

The stated, or expected, confidential treatment of information available to the contract employee is integral to professional conduct. It is both unlawful and contrary to the

APEGGA Code of Ethics to divulge, misrepresent or otherwise release information and property that is proprietary to the employer without permission. Discussion in the identifying and handling of intellectual property should be addressed in the employment contract; this is often contained in a Confidentiality Agreement. When the terms of the contract result in a copyright, patent or other form of business venture, the agreement should identify terms of contract employee or independent contractor participation or remuneration, if applicable.

2.11 DURATION OF CONTRACT

Typically, for contract employment, a time-specific contract will be entered into for a specified scope of services or single/multiple projects, as required by the employer. The duration of the contract may be determined by the employer or may be negotiated based on the contract employee's estimate of completion date. In either case, it should be understood by both parties that the employer is entitled to receive the services contracted for in the timeframe specified and is prepared to compensate the contract employee for services performed in the manner agreed to in the contract.

For the protection of both parties, the contract may contain a clause which allows for cancellation by either party given mutually-agreed-to notice periods. Consideration can also be given to the compensation required for an employer to terminate a contract without notice.

Upon mutual agreement, contracts may be extended for the services originally contracted for or renewed for additional services required.

Additional clauses may address actions for which termination without compensation will apply and may normally focus on mutually agreed upon measurements of performance or conduct.

Non-competition clauses should be reasonable, with realistic definitions of time, geography and scope specific to the services provided to the employer.

Confidentiality clauses can extend after termination and would reasonably address items discussed in the previous section including know-how and customer information.

SECTION 3

TERMS OF ENGAGEMENT

3.1 CATEGORIES OF EMPLOYMENT

The nature of work in our society has changed from a situation predominated by an employer-employee relationship to one where a wider variety of commercial relationships are the norm. This relatively rapid change in working relationships has ramifications extending beyond the immediate parties involved to include tax authorities (taxation issues), as well as the general public, insurers, and the courts (issues of liability and the spreading of risk).

In general, there are probably three work-related situations that APEGGA members will find themselves in:

- a traditional employer-employee relationship
- a “contract employee” situation where the member dedicates most or all time and effort in the service of the employer
- a truly independent contractor situation, where work is done for the client (employer) outside of any type of employer-employee relationship.

It is important for the member to recognize the differences between these three situations and the subtleties that result. Revenue Canada will likely treat the contract employee in the same way as a traditional employee from the point of view of withholdings (CPP, EI, WCB) and may disallow income splitting or deductions from revenue for vehicles, computer and office equipment, etc. that an independent contractor would be entitled to make.

Revenue Canada and Alberta Labour provide regulations and checklists to determine category of employment. The current issues of these documents were referred to in developing this section of the guideline; however, it is the responsibility of the individual to obtain and comply with updated statutes and guidelines which most directly apply to the specific nature of engagement. The terms and conditions set forth by federal and provincial governments are currently in review and revision, in response to the increasing percentage of the workforce engaged in contract employment relationships. Appendix B provides a checklist developed from industry and government documents, but is to be used as a guideline only.

The nature of the relationship between the client-employer and the contractor-employee will also determine who should obtain and maintain Professional Liability insurance for the member’s actions. These issues can only be resolved by determining the nature of the relationship and receiving appropriate advice from legal and insurance specialists. The

member is advised to address these considerations when negotiating with the client or employer.

The following list identifies the common types or descriptions of employment which are the basis for categorization using the Appendix B checklist and the definitions in the above paragraphs.

Advisor —

a person, especially a specialist or firm that offers official or professional advice to clients.

Commercial Contract —

Involved in work that is intended for the mass market.

Contract Employee —

A person who works for a company in return for financial compensation, but does not receive the same benefits (training, holiday pay, etc.) as employee's (salaried, full time, hourly etc.).

Employee —

A person who works for a company in return for financial and benefit compensation.

Fixed Price —

To put fee into a stable or unalterable form.

Hourly Employee —

Employee paid by the hour as a unit.

Independent Contractor —

Free from the influence, guidance, or control of another or others; self-reliant.

Personal Contract —

Concerning a particular person and his or her private business.

Proprietorship —

One who owns or owns and manages an unincorporated business.

Retainer Fee —

The fee for engaging the services of a professional adviser for an indeterminate period of time.

Salaried —

Fixed compensation for services, paid to a person on a regular basis.

Secondment —

To release from a regularly assigned position for temporary duty with another unit or organization.

Specialist —

One who is devoted to a particular occupation or branch of study or research.

Third Party Agency —

One other than the principals involved in a transaction.

3.2 BUSINESS OPERATION

This section provides an introduction of employment and business terminology and issues that will govern the responsibilities of the employer and employee in areas of taxation, employment standards and Workers Compensation coverage. The statutes are frequently in a state of revision and members are strongly advised to reference current applicable documents of Revenue Canada, Alberta Labour and Worker's Compensation.

3.2.1 Accounting, Tax and Legal

The APEGGA member should consult the services of professionals in these disciplines to determine the specific needs for the particular business and employment relationship. Starting with the right information should preclude costly and time-consuming problems, in addition to ensuring proper compliance with prevailing laws and practices.

Operation of a business practice requires proper systems and procedures such as invoicing, payroll, cash-flow, Revenue Canada remittances etc. which will also serve to determine classification by Revenue Canada. Care and attention is prudent in setting up the structure prior to engagement for professional services.

3.2.2 Revenue Canada

Revenue Canada looks at employment as Contract of Service or Contract for Service under the Income Tax Act.

- ***Contract of Service*** (employee, contract employee) is defined as an individual who agrees to work for the employer for either a specified or intermediate period of time, in return for a salary, and in the case of employee, benefits.
- ***Contract for Service*** (Independent contractor) is defined as an arrangement where specific work stipulated in the contract is completed. There is usually a clearly defined task and the contracting party may or

may not do anything individually (i.e. the contractor is free to sub-contract or hire others to do the work).

In determining the type of contract, Revenue Canada looks at four basic criteria.

- the degree of control exercised by the employer, especially with respect to hiring/firing, setting pay scales, and determining how, when, and where the work will be done. The control test is the single most important test to be applied in determining employee or contractor status.
- ownership of the tools required to do the work
- the chance of profit and the risk of loss
- the extent to which the work done by the employee is integrated into the employer's business.

The Company contracting services may be at risk if Revenue Canada deems the Independent Contractor or Contract Employee an Employee, as the Company could be liable for payroll deductions (EI, & CPP).

3.2.3 Employment Standards Branch

Employment Standards Branch (Alberta Labor) looks at several issues. They are:

- Business relationship
- Taxation
- Autonomy.

The Company may be held liable for vacation pay, overtime and minimum severance pay if the independent contractor was found to be an employee.

Alberta Labor has published a useful checklist to determine whether a person is likely working in the capacity of an employee or as a bona fide sub contractor.

3.2.4 Workers Compensation Board

The protection available to a service user under the Workers' Compensation Act may not be available where the person providing the service is an independent contractor. Employees covered by the Workers' Compensation Act cannot sue where compensation is available under that legislation.

Contracts may stipulate that an Independent Contractor is required to maintain his/her own Worker's Compensation Board Account. For individuals who are a Director of a corporation of any size, it is strongly advised that WCB be contacted to determine the extent of coverage available to the Director, as it may be severely

limited, thereby necessitating procurement of independent coverage from other sources.

3.2.5 Canada Pension Plan

The Independent Contractor is responsible for his/her own payment, or the company using the services may be exposed for non-collection of Canada Pension Plan payroll deductions.

3.2.6 Employment Insurance

The Canada Employment and Immigration Commission may, pursuant to Section 18 of The Unemployment Insurance Regulations, deem him or her to be an employee for the purposes of payment and deduction of unemployment insurance premiums.

3.2.7 Liability And Indemnification

Other insurance such as Comprehensive General Liability coverage is advisable in most circumstances. Responsibilities with respect to payment of taxes and payroll taxes should be reviewed with qualified legal and accounting personnel during setup of an employment relationship not clearly viewed as a full-time employee.

SECTION 4

PROFESSIONAL LIABILITY INSURANCE

Dependent on the contract employee's scope of services and supervisory responsibilities, the nature of errors/omission liability coverage must be critically reviewed as to the impact on the employee, the employer and other parties affected by the services to be performed.

Employees may reasonably expect the employer's corporation has appropriate Professional Liability or Errors/ Omission insurance coverage for their areas of operation. However, this situation can vary considerably in various private and public organizations. Contract employees and independent contractors should determine potential exposure to liability and analyze requirements accordingly.

Where professional liability insurance is deemed to be required, on either of a continuing or project-defined basis, the contract employee should explore the possibility of being added under the liability insurance of the client, if available. This method may be more accessible to a contract employee than to an independent contractor.

When required to independently obtain professional liability insurance, the contract employee should endeavour, in the contract with the client, to normally limit liability to one of the following:

- value of fee
- % of construction cost of work contract
- amount of coverage in effect
- direct damage.

When commercial liability insurance coverage is not available to the individual, the professional should include clauses in the contract agreement that clearly and fairly reflect the level of contractual liability being assumed by each party.

A contract employee should not assume unlimited liability for any and all claims which may arise out of the service supplied, and should make sure that contract terms are explicit in outlining liability limitations.

A well-written scope of services contract is desirable. Oral or purchase order style contracts should only be considered with caution. The contract should also define coverage requirements of the contract employee and/or employers following termination of contract but prior to professional liability limitations. Assistance in contract form and language is available from professional liability insurers and organizations such as Association of Consulting Engineers of Canada.

Appendix A

APEGGA GUIDELINES AND PUBLICATIONS

1. Engineering, Geological and Geophysical Professions Act, Regulations and By-Laws, *April 1977*
2. Manual of Professional Practice under the Code of Ethics, 1st Edition, *July 1990*
3. The Concepts of Professionalism, *January 1988*
4. The Practice of the Professions of Geology and Geophysics, 2nd Edition, March 1990
5. The Practice and Regulation of Engineering, Geology and Geophysics - A Position Paper, *October 1995*
6. Guideline for Experience Requirement for Professional Membership, *February 1996*
7. Considerations Before Establishing a Consulting Practice, *June 1982*
8. Practice Standards Binder
9. Practice Standards Binder with Guidelines 10-28
10. Human Rights Issues in Professional Practice - *A Guideline, February 1997*
11. Professional Practice - *A Guideline, September 1994*
12. Environmental Practice - *A Guideline, August 1994*
13. Professional Designations, Professional Stamps and Permit Stamps - *A Guideline, September 1996*
14. Advertising of Professional Services - *A Guideline, September 1996*
15. Engagement and Payment of Consultants and Subconsultants - *A Guideline, September 1987*
16. Selecting Engineering, Geological & Geophysical Firms - *A Guideline, 1998*
17. Management of Risk in Professional Practice - *A Guideline, May 1989*
18. Illegal Copying & Use of Computer Software - *A Guideline, 1990*
19. Consultant Fees for General Engineering Assignments - *A Guideline, September 1990*

20. Consultant Fees for Building Projects - *A Guideline, March 1990*
21. Consultant Fees for Geotechnical and Materials Engineering Assignments - *A Guideline, June 1990*
22. Consultant Fees for Geological and Geophysical Assignments - *A Guideline, August 1990*
23. Responsibility for Structural Design on General Engineering and Building Projects - *A Guideline, December 1987*
24. Review During Construction on Building Projects - *A Guideline, November 1988*
25. Commissioning - *A Guideline, November 1988*
26. Professional Practice in Building Design - *A Guideline, December 1989*
27. Professional Practice in Building Projects Using Premanufactured Building Components - *A Guideline, December 1989*
28. Professional Practice for Preserved Wood Foundations - *A Guideline, April 1991*
29. Required Detail Content in Electrical Drawings and Specifications for Construction or Tender - *A Guideline, June 1991*
30. Value of Professional Services 1997
31. Continuing Professional Development - *A Guideline for Professional Members, 1997*

Appendix B

EMPLOYER/EMPLOYEE RELATIONSHIP CHECKLIST

QUESTION	EMPLOYEE	CONTRACTOR
Factors		
Is the position permanent?	Yes	No
How is the person paid.	Payroll	Invoice
Is the person an individual, sole proprietorship, partnership, or corporation?	Individual	Sole proprietorship, partnership, or corporation
Certificate of incorporation or certificate of Business Registration.	No	Yes
Workers Compensation Insurance # (WCB account) & GST #.	No	Yes
Control Test		
Does the company control the manner, method, time and location of the person's work?	Yes	No Manage Results
Does the company coordinate or supervise the person's work? Discipline?	Yes	No
Can the person only or primarily work for the company?	Yes	No
Integration Test		
Are the person's services integrated into the day-to-day business operations?	Yes	No
Does the person provide his own tools?	No	Yes
Does the person receive benefits?	Yes	No
Economic Reality Test		
Will the person incur losses or hardship if specific goals are not attained?	No	Yes
Specific Result Test		
Does the person perform the same work as company employees?	Yes	No Hired for specific task