Using Machine Learning to Predict Outcomes in Tax Law

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WHAT WE’LL COVER TODAY

THE EVOLUTION OF TAX LAW RESEARCH
APPLYING MACHINE LEARNING TO TAX LAW
HOW TAX PRACTITIONERS ARE BENEFITING
ADVANCED SOFTWARE IN ACTION
“For the rational study of the law the black-letter man may be the man of the present, but the man of the future is the man of statistics and the master of economics.”

— Oliver Wendell Holmes Jr., “The Path of the Law” (1897)
We’ve entered the computational era of tax research.
ANALOG  
1800s-1970s

- Books
- Journals
- Reporters
- Loose-leaf
- Publications

**BENEFIT**
Information can be shared in hard-copy libraries

**CHALLENGE**
Scattered sources, incomplete information, limited copies

DIGITAL  
1970s-2010s

- DVDs
- Cloud-based libraries
- Mobile applications

**BENEFIT**
Information is centralized, easy to access

**CHALLENGE**
Catch-22: increased information makes comprehensive understanding more difficult

COMPUTATIONAL  
2015-Present

- Predictive analytics
- Machine learning
- Artificial intelligence

**BENEFIT**
Information is synthesized, can extract insights out of data

**CHALLENGE**
It’s just the beginning
Artificial Intelligence (AI)
Machines performing intelligent behavior.
Artificial Intelligence
Machines performing intelligent behavior.

Machine Learning (ML)
A subfield of artificial intelligence that enables systems to learn without being explicitly programmed.
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A fact-intensive question of tax law is identified. Important factors are drawn from the case law. Unstructured data is turned into structured data. Machine learning is applied to generate a predictive algorithm.
Traditional Approach

**Input:** Facts
Determined by tax authorities

**Mapping Function**
Administrative Guidance / Cases
Used by tax authorities in assessing

**Output:** Assessment
Tax consequences that follow from combination of facts and guidance

---

Machine Learning

**Input:** Test-facts
Assumed by the user
Entered into system

**Mapping Function**
Machine Learning
Trained to replicate how courts decide

**Output:** Prediction
Forecast of tax result with textual explanation and supporting case law
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ADVANCED SOFTWARE IN ACTION
Will AI replace tax practitioners?
Forty years ago, a $99 piece of software transformed the accounting profession.
The field of taxation is being transformed by AI. Tax professionals using AI are replacing those who do not.
Key benefits of adopting AI

- Accuracy
- Interpretability
- Efficiency
- Consistency
WHAT WE’LL COVER TODAY

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Employee or Self-employed?
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Before you start

Employee or self-employed worker?

It is important to decide whether a worker is an employee or a self-employed individual. Employment status directly affects a person's entitlement to employment insurance (EI) benefits under the Employment Insurance Act. It can also have an impact on how a worker is treated under other legislation such as the Canada Pension Plan and the Income Tax Act.

The facts of the working relationship as a whole decide the employment status.

In an employer-employee relationship, the payer is considered an employer and the worker an employee. Employers are responsible for deducting Canada Pension Plan (CPP) contributions, EI premiums, and income tax from remuneration or other amounts they pay to their employees. Employers must remit these deductions along with their share of CPP contributions and EI premiums to the Canada Revenue Agency (CRA).

An employer who fails to deduct the required CPP contributions or EI premiums has to pay both the employer's share and the employee's share of any contributions and premiums owing, plus penalties and interest. For more information, go to canada.ca/payroll.

Note
Non-arm's length relationship – If an employee is not dealing at arm’s length with the employer, it is possible that his or her employment is not insurable under the Employment Insurance Act. For more information, read the interpretive article on this subject at canada.ca/cpp-ei-explained.

If the worker is a self-employed individual, he or she must operate a business and be engaged in a business relationship with the payer.

For more information, go to canada.ca/en/services/businesses.html.

employment is pensionable or insurable. If you have a payroll program account and are registered on My Business Account, you can use the “Request a CPP/EI ruling” service in My Business Account at canada.ca/my-cra-business-account.

An authorized representative for the payer can request a ruling electronically in Represent a Client at canada.ca/taxes-representatives.

A payer or a worker can request a ruling by sending a letter or a filled out Form CPT1, Request for a Ruling as to the Status of a Worker Under the Canada Pension Plan and/or the Employment Insurance Act, to their tax services office. You can get this form at canada.ca/cra-forms or by calling 1-800-959-5525. For a list of our tax services offices, go to canada.ca/cra-offices.

You can get more employer information by reading “Employer responsibilities – The payroll steps” at canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-overview/employer-responsibilities-payroll-steps.html.

Note
This guide does not replace a formal request for a ruling.

Time limit for requesting a ruling

A worker or a payer can request a ruling before June 30 of the year following the year to which the question relates. For example, if the employment took place in 2018, the ruling request has to be made before June 30, 2019.

Filing an appeal

If a CPP/EI ruling has been issued and the worker or payer does not agree with the decision, either party has the right to file an appeal within 90 days after being notified of the CPP/EI ruling.

If a CPP/EI payroll deductions assessment has been issued, the payer has the right to file an appeal within 90 days after being notified of the assessment.
Act, to appeal a payroll deductions assessment
- write to the chief of appeals at your tax services office or
tax centre explaining why you do not agree with the ruling or payroll deductions assessment and provide all relevant facts. Include a copy of the CPP/EI ruling letter or payroll deductions assessment. The addresses of our tax services offices are available at canada.ca/te offices.
The addresses of our tax centres are listed at page 11 of this guide.

For more information on how to appeal a CPP/EI ruling decision or a payroll deductions assessment, see Booklet P325, Appeal Rights – Canada Pension Plan and Employment Insurance Coverage.

Employment status

Certain factors have to be considered when deciding if a worker is an employee or a self-employed individual.

These factors differ if the contract is formed in the province of Quebec or in any other province or territory. Usually, the province or territory where the contract was formed will decide which set of factors to use.

Note:
In a written contract, the parties may state that in the event of a disagreement about the contents of the contract, it is to be interpreted under the Quebec law (civil code), even though the contract was formed, for example, in Ontario (common law). Depending on where the contract is formed, unless it is stated differently in the written contract, use the set of factors appropriate for your situation.

Deciding a worker's employment status in a province or territory other than Quebec

When we examine whether a person is an employee or a self-employed individual, the key question we ask is whether the person is engaged to carry out services as a person in business on his or her own account, or as an employee. To do this, we examine the total relationship between the worker and the payer, using a two-step approach.

Step 1
We ask the worker and the payer what their intent was when they entered into the working arrangement. Did the two parties intend to enter into a contract of service (employer-employee relationship) or did they intend to enter into a contract for services (business relationship)?

Workers and payers can set up their affairs as they see fit; however, the employment status they have chosen must be reflected in the actual terms and conditions of the working relationship.

To decide the parties' intentions, we get a copy of the contract, or testimony by the parties and examine the parties' actions. Both parties' intentions form part of the context that we analyze.

Step 2
We ask the worker and the payer questions that will help us understand the working relationship and allow us to verify whether the intent of the parties is reflected in the facts.

These questions relate to the following elements:
- the level of control the payer has over the worker's activities
- whether the worker or payer provides the tools and equipment
- whether the worker can subcontract the work or hire assistants
- the degree of financial risk the worker takes
- the degree of responsibility for investment and management the worker holds
- the worker's opportunity for profit
- any other relevant factors, such as written contracts

We look at the answers separately for each element and then together.

We consider whether they reflect the stated intention and we decide if the actual working conditions are more consistent with a contract of service or with a contract for services.

Factors to consider

To help you understand the process, we explain each factor below and show some indicators that the worker may be an employee or a self-employed individual.

Control
Control is the ability, authority, or right of a payer to exercise control over a worker concerning the manner in which the work is done and what work will be done.

Degree of control or independence
Consider the degree of control held by the payer or the degree of independence held by the worker.
relevant, not whether the payer actually exercises this right.

It is the control of a payer over a worker that is relevant and not the control of a payer over the end result of a product or service purchased.

**Indicators showing that the worker is an employee**

- The relationship is one of subordination. The payer will often direct, scrutinize, and effectively control many elements of how and when the work is carried out.
- The payer controls the worker with respect to both the results of the work and the method used to do the work.
- The payer chooses and controls the method and amount of pay. Salary negotiations may still take place in an employer-employee relationship.
- The payer decides what jobs the worker will do.
- The payer chooses to listen to the worker’s suggestions but has the final word.
- The worker requires permission to work for other payers while working for this payer.
- Where the schedule is irregular, priority on the worker’s time is an indication of control over the worker.
- The worker receives training or direction from the payer on how to do the work. The overall work environment between the worker and the payer is one of subordination.

**Indicators showing that the worker is a self-employed individual**

- A self-employed individual usually works independently.
- The worker does not have anyone overseeing his or her activities.
- The worker is usually free to work when and for whom he or she chooses and may provide his or her services to different payers at the same time.
- The worker can accept or refuse work from the payer.
- The working relationship between the payer and the worker does not present a degree of continuity, loyalty, security, subordination, or integration, all of which are generally associated with an employer-employee relationship.

**Tools and equipment can vary widely in terms of value and can include everything from wrenches and hammers, to specialized clothing, appliances, stethoscopes, musical instruments, computers, and vehicles such as trucks and tractors.**

Self-employed individuals often supply the tools and equipment required for a contract. As a result, the ownership of tools and equipment by a worker is more commonly associated with a business relationship.

However, employees sometimes also have to provide their own tools. The courts have acknowledged that because a worker is required to provide tools of the trade, this does not in itself mean that the worker is a self-employed individual. For example, many skilled tradespeople such as auto mechanics have to supply their own tools, even if they are full-time employees.

**Indicators showing that the worker is an employee**

- The worker supplies most of the tools and equipment the worker needs. In addition, the payer is responsible for repair, maintenance, and insurance costs.
- The payer retains the right of use over the tools and equipment provided to the worker.
- The worker supplies the tools and equipment and the payer reimburses the worker for their use.

**Indicators showing that the worker is a self-employed individual**

- The worker provides the tools and equipment needed for the work. In addition, the worker is responsible for the costs of repairs, insurance, and maintenance to the tools and equipment.
- The worker has made a significant investment in the tools and equipment and the worker retains the right over the use of these assets.
- The worker supplies his or her own workspace, is responsible for the costs to maintain it, and does substantial work from that site.

**Subcontracting work or hiring assistants**

Consider if the worker can subcontract work or hire assistants. This factor can help decide a worker’s business presence because subcontracting work or hiring assistants can affect their chance of profit and risk of loss.

**Responsibility for investment and management**

Indicators showing that the worker is an employee

- The worker cannot hire helpers or assistants.

Indicators showing that the worker is an employee

- The worker is responsible for all aspects of the business.
no specific direction in their daily activities. When examining the factor of control, it is necessary to focus on both the payer's control over the worker's daily activities and the payer's influence over the worker.

Payer's right to exercise control
It is the right of the payer to exercise control that is relevant, not whether the payer actually exercises this right. It is the control of a payer over a worker that is relevant and not the control of a payer over the end result of a product or service purchased.

Indicators showing that the worker is an employee

- The relationship is one of subordination. The payer will often direct, scrutinize, and effectively control many elements of how and when the work is carried out.
- The payer controls the worker with respect to both the results of the work and the method used to do the work.
- The payer chooses and controls the method and amount of pay. Salary negotiations may still take place in an employer-employee relationship.
- The payer decides what jobs the worker will do.
- The payer chooses to listen to the worker's suggestions but has the final word.
- The worker requires permission to work for other payers while working for this payer.
- Where the schedule is irregular, priority on the worker's time is an indication of control over the worker.
- The worker receives training or direction from the payer on how to do the work. The overall work environment between the worker and the payer is one of subordination.

Indicators showing that the worker is a self-employed individual

- A self-employed individual usually works independently.
- The worker does not have anyone overseeing his or her activities.
- The worker is usually free to work when and for whom he or she chooses and may provide his or her services to different payers at the same time.
- The worker can accept or refuse work from the payer.
- The working relationship between the payer and the worker does not present a degree of continuity, loyalty, security, subordination, or integration, all of which are generally associated with an employer-employee relationship.

and equipment along with the cost of replacement, repair, and insurance. A worker who has made a significant investment is likely to retain a right over the use of these assets, diminishing the payer's control over how the work is carried out. In addition, such a significant investment may place the worker at a risk of a financial loss.

Note
Tools and equipment can vary widely in terms of value and can include everything from wrenches and hammers, to specialized clothing, appliances, stethoscopes, musical instruments, computers, and vehicles such as trucks and tractors.

Self-employed individuals often supply the tools and equipment required for a contract. As a result, the ownership of tools and equipment by a worker is more commonly associated with a business relationship. However, employees sometimes also have to provide their own tools. The courts have acknowledged that because a worker is required to provide tools of the trade, this does not in itself mean that the worker is a self-employed individual. For example, many skilled tradespeople such as auto mechanics have to supply their own tools, even if they are full-time employees.

Indicators showing that the worker is an employee

- The payer supplies most of the tools and equipment the worker needs. In addition, the payer is responsible for repair, maintenance, and insurance costs.
- The payer retains the right of use over the tools and equipment provided to the worker.
- The payer supplies the tools and equipment and the payer reimburses the worker for their use.

Indicators showing that the worker is a self-employed individual

- The worker provides the tools and equipment needed for the work. In addition, the worker is responsible for the costs of repair, insurance, and maintenance to the tools and equipment.
- The worker has made a significant investment in the tools and equipment and the worker retains the right over the use of those assets.
- The worker supplies his or her own workspace, is responsible for the costs to maintain it, and does substantial work from that site.

Subcontracting work or hiring assistants
Consider if the worker can subcontract work or hire assistants. This factor can help decide a worker's business presence because subcontracting work or hiring assistants can affect their chance of profit and risk of loss.
The actual degree of control will vary with the type of work and the skills of the worker.

Deciding the degree of control can be difficult when examining the employment of professionals such as engineers, doctors, and IT consultants. Because of their expertise and specialized training, they may require little or no specific direction in their daily activities. When examining the factor of control, it is necessary to focus on both the payer's control over the worker's daily activities and the payer's influence over the worker.

**Payer's right to exercise control**

It is the right of the payer to exercise control that is relevant, not whether the payer actually exercises this right.

It is the control of a payer over a worker that is relevant and not the control of a payer over the end result of a product or service that he or she has purchased.

**Indicators showing that the worker is an employee**

- The payer directs and controls many elements of how the work is done (such as when, who, where, when, and how).
- The payer controls the worker's absences, such as sick leave or vacation leave.
- The payer controls the worker with respect to the results of the work and the method used to do the work.
- The payer creates the work schedule and establishes the worker's rules of conduct.
- The payer can impose disciplinary actions on the worker.
- The worker has to do the work personally.
- The worker has to remit activity reports to the payer.
- The worker's activities are reserved to a single payer (exclusivity of services).
- The worker receives training or direction from the payer on how to do the work.
- The worker accepts being part of the payer's business to have the latter benefit from his work.
- The parties have inserted a non-competition clause in their written contract.

**Indicators showing that the worker is a self-employed individual**

- The worker is usually free to work when and for whom he or she chooses and may provide his or her services to different payers at the same time.
- The worker does not have to carry out the services personally. He or she can hire another party to either do the work or help do the work.
- The worker can generally choose the time and the manner in which the work will be done.
- The worker does not need to be at the payer's premises.

- The working relationship between the payer and the worker does not present a degree of continuity, loyalty, security, subordination, or integration, all of which are generally associated with an employer-employee relationship.

**Special situations**

Special rules concerning CPP, EI, and income tax apply to the following occupations:

- barbers and hairdressers
- taxi drivers and drivers of other passenger-carrying vehicles
- emergency services volunteers
- temporary help services
- caregiver, baby-sitter, or domestic worker
- employees outside of Canada
- fishers
- Indians
- placement and employment agency workers
- seasonal agricultural workers
- special or extra duty pay for police officers

For more information on special situations, see Guide 14031, Employees' Guide – Payroll Deductions and Remittances, or go to canada.ca/payroll.

**Have you received a CPP/EI ruling?**

If you received a CPP/EI ruling, and if a worker's status has changed from employee to self-employed or from self-employed to employee, we have information that could be of interest to you. To find out more, go to canada.ca/cpp-ei-rulings and click on "Have you received a CPP/EI ruling?"
Worker Classification: Officers

Workers who are officers are deemed to be employees pursuant to subsection 248(1) of the Income Tax Act. The classifier does not apply to officers, and assumes that workers being classified are not officers. If a worker is an officer, then that worker is automatically deemed to be an employee for Canadian tax purposes.

Officers include judges, ministers of the Crown, senators, members of Parliament, members of a legislative assembly, members of a legislative or executive council, Chief Executive Officers, Chief Financial Officers, corporate directors, university professors, liquidators, executors, trustees, and individuals holding similar positions.

This classifier does not apply to corporations that provide work services. A corporation cannot be characterized as an employee. Employees must be individuals. A corporation that provides the services of a worker to a filer may be considered a "personal services business" for Canadian tax purposes if certain statutory criteria are met.

**Last updated:** October 18, 2019

Less than 1% of users disagree with the result of this classifier.

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**Recent Cases**

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Background

1.1. What is the worker's profession or occupation?

construction worker

1.2. How would you describe the hirer's business or activity?

construction

1.3. At the time of contracting, how did the parties intend to characterize the relationship?

- Employer-Employee
- Independent Contractor

1.4. How long, in months, has the worker been working for the hirer?

18
2.4. Does the worker set his or her own hours and schedule?

- Yes
- No

2.5. Does the worker have the freedom to determine how the work should be done?

- Yes
- No

2.6. Is the worker free to work for other people or companies?

- Yes
- No

2.7. Can the worker delegate or subcontract work without notifying the hirer?

- Yes
- No
Ownership

3.1. Who owns the most important tools that the worker uses while performing services for the hirer?

- [ ] Worker
- [x] Hirer
- [ ] Both
Risk

4.1. Other than the loss of work, is the worker personally at risk of loss? (e.g., liability, additional cost of re-doing work that fails to meet client satisfaction, etc.)

- [ ] Yes
- [x] No

4.2. Is the worker reimbursed for work-related travel expenses?

- [ ] Yes
- [x] No
Integration

5.1. Where does the worker do most of his or her work?

- Hirer’s Workplace
- Mobile Locations
- Worker’s Home or Office

5.2. Did the hirer provide the worker with training?

- Yes
- No
Result

Independent contractor

Explanation

The evidence in this case points strongly toward a finding that the worker is an independent contractor. Based on the facts provided, it is highly unlikely that a court would characterize this relationship as an employer-employee relationship.

Courts look to the intent of the worker and the hirer when they enter into the working arrangement. Given that there is a contract for services in this case, a court is more likely to find that the worker is an independent contractor.

The lack of control here is a very important factor. Control is the ability, authority, or right of a hirer to exercise control over a worker concerning the manner in which the work is done and what work will be done. The control factors suggest that the worker has a high degree of freedom and autonomy in the work in this case. They strongly point toward a finding that the worker is an independent contractor. Here, the worker has the freedom to turn down work and to determine how the work is to be done. Plus, the worker has autonomy in setting his or her hours and schedule. These are extremely important factors that suggest the worker is an independent contractor.

The ownership of tools and equipment required to accomplish the work is another factor courts will take into account. While the hirer owns the tools and equipment here, this is not a sufficiently important indicator of an employment relationship given the other counterbalancing factors in this case.

If the worker bears little risk of financial loss, then a court is more likely to characterize the relationship as one of employer-employee. The answers provided here suggest that the worker has little risk of loss.

Finally, taking into account the fact the work is done in mobile locations and the length of time the worker has worked for the hirer, the level of integration does not appear to significantly affect the result in this case.

NOTE: Tax Foresight uses predictive analytics based on your responses. This is not legal advice. See our terms of use.
The evidence in this case points strongly toward a finding that the worker is an independent contractor. Based on the facts provided, it is highly unlikely that a court would characterize this relationship as an employer-employee relationship.

Courts look to the intent of the worker and the hirer when they entered into the working arrangement. Given that there is a contract for services in this case, a court is more likely to find that the worker is an independent contractor.

The lack of control here is a very important factor. Control is the ability, authority, or right of a hirer to exercise control over a worker concerning the manner in which the work is done and what work will be done. The control factors suggest that the worker has a high degree of freedom and autonomy in the work in this case. They strongly point toward a finding that the worker is an independent contractor. Here, the worker has the freedom to turn down work and to determine how the work is to be done. Plus, the worker has autonomy in setting his or her hours and schedule. These are extremely important factors that suggest the worker is an independent contractor.

The ownership of tools and equipment required to accomplish the work is another factor courts will take into account. While the hirer owns the tools and equipment here, this is not a sufficiently important indicator of an employment relationship given the other countering factors in this case.

If the worker bears little risk of financial loss, then a court is more likely to characterize the relationship as one of employer-employee. The answers provided here suggest that the worker has little risk of loss.

Finally, taking into account the fact the work is done in mobile locations and the length of time the worker has worked for the hirer, the level of integration does not appear to significantly affect the result in this case.
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<td>Care Nursing Agency Ltd. v. MNB, 2007 TCC 527</td>
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<td>Smith v. MNB, 2011 TCC 20</td>
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<tr>
<td>10</td>
<td>A.U. Enterprises Inc., v. MNB, 2007 TCC 71</td>
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### Cases with similar factors

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**Similar Factors:**
- Freedom to determine how work should be done
- Supervision
- Ownership of tools or equipment
- Intended characterization of relationship at time of contracting
- Who sets hours and schedule
- Reimbursement of travel expenses
- Requirement to wear a uniform
- Provision of training
- Who sets agenda
- Where worker works
- Freedom to delegate

**Dissimilar Factors:**
- Personal risk of loss
References

1. Wiebe Door Services Ltd. v. MNR, [1986] 2 CTC 200 (FCA)  
   Type: Taxnet Pro  
   Description: Independent contractor

2. 471122 Ontario Ltd. v. Saga Industries Canada Inc., 2001 SCC 59  
   Type: Taxnet Pro  
   Description: Independent contractor

3. Montreal v. Montreal Locomotive Works Ltd., 1946 CanWitQue 231 (JCPC)  
   Type: Taxnet Pro  
   Description: Employee

What If...

What if the parties intended to characterize the relationship as employer-employee?

What if the worker does not have the freedom to turn down work from the hirer?

What if the worker owns the most important tools or equipment?

What if both the worker and the hirer own important tools or equipment?
**Explanation of the Result**

The evidence in this case points strongly toward a finding that the worker is an independent contractor. Based on the facts provided, it is highly unlikely that a court would characterize this relationship as an employer-employee relationship.

Courts look to the intent of the worker and the hiree when they entered into the working arrangement. Given that there is a contract for services in this case, a court is more likely to find that the worker is an Independent Contractor.

The lack of control here is a very important factor. Control is the ability, authority, or right of a hiree to exercise control over a worker concerning the manner in which the work is done and what work will be done. The control factors suggest that the worker has a high degree of freedom and autonomy in the work in this case. They strongly point toward a finding that the worker is an Independent Contractor. Here, the worker has the freedom to turn down work and to determine how the work is to be done. Plus, the worker has autonomy in setting his or her hours and schedule. These are extremely important factors that suggest the worker is an Independent Contractor.

The ownership of tools and equipment required to accomplish the work is another factor courts will take into account. While the hiree owns the tools and equipment here, this is not a sufficiently important factor.

If the work bears little risk of financial loss, then a court is more likely to characterize the relationship as one of employer-employee. The answers provided here suggest that the worker has little risk of loss.

Finally, taking into account the fact the work is done in mobile locations and the length of time the worker has worked for the hiree, the level of integration does not appear to significantly affect the result in this case.
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<td>SAK Inc. v. IRB, 2009 T.C.C.R.</td>
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<td>Lichnowsky v. IRB, 2007 T.C.C.R.</td>
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<td>Costa Towing Agency v. IRB, 2007 T.C.C.R.</td>
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<td>ALICJ Canada Ltd. v. Seguro Valores Canada Inc., 2019, 402, 2015</td>
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<td>Answers</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td>Q.1.6  What is the worker's position or occupation?</td>
<td>constable - officer</td>
<td></td>
</tr>
<tr>
<td>Q.1.7  How would you describe the work's location?</td>
<td>temporary</td>
<td></td>
</tr>
<tr>
<td>Q.1.8  At the time of engaging, was the worker involved in a contractual relationship?</td>
<td>independent contractor</td>
<td></td>
</tr>
<tr>
<td>Q.1.9  Did the worker contract any personal expenses for the trips?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Q.1.10 What determines whether it is to be done by the worker?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Q.1.11 Does the worker have the responsibilities to design work?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Q.1.12 Did the worker mix and sort the clothing for the trips?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Q.1.13 Does the worker have to wear a specific color or require uniforms?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Q.1.14 What does the most important that the worker uses for the trips?</td>
<td>Key</td>
<td></td>
</tr>
<tr>
<td>Q.1.15 Other than the loss of work, is the worker's personal stake in the trip?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Q.1.16 Did the worker travel outside the hotel or travel expenses?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Q.1.17 Where does the worker do the most of his or her work?</td>
<td>Models, locomotive</td>
<td></td>
</tr>
<tr>
<td>Q.1.18 Did the line provide the worker with housing?</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>
Thank you!

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