

EMPLOYEE OR INDEPENDENT CONTRACTOR? - NEW ONLINE TAX RISK ASSESSMENT TOOL UNVEILED

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The McMillan Tax Group has released a free online tax risk assessment module that simulates the inquiries posed by the Canada Revenue Agency (the "CRA") when the CRA assesses whether a worker is serving as an employee or an independent contractor.

The risk assessment module can be accessed on the McMillan website at <u>mcmillan.ca/tax-assessment-tool</u>. Upon completion of the module, users are immediately provided with a tax risk assessment rating, which indicates the relative risk that that the CRA may characterize a particular working arrangement as an employment relationship.