

**17 NCAC 06C .0108      EMPLOYEE-EMPLOYER RELATIONSHIP**

Everyone who performs services subject to the will and control of an employer, both as to what shall be done and how it shall be done, is an employee. An employer-employee relationship exists when the person for whom the services are performed has the right to control and direct the individual performing the services. Managers and other supervisory personnel, officers of corporations, and elected public officials are employees. Whether the employer actually controls and directs the manner in which the services are performed does not matter if he has the right to do so, and it does not matter that the employee is called by some other name such as partner, agent, or independent contractor; nor whether the individual works full or part time; nor how the payments are measured, paid, or what they are called.

Lawyers, physicians, contractors, and others who follow an independent trade, business, or profession in which they offer their services to the public, generally are not employees. If an individual is subject to the control and direction of another only as to the results of his work and not as to the methods of accomplishing the results, he is an independent contractor and not an employee.

*History Note:*      *Authority G.S. 105-163.1(4); 105-163.1(5); 105-262;*  
*Eff. February 1, 1976;*  
*Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26,*  
*2015.*