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Agenda

- 1 Worker Classification
- 2 Common Issues
- **3** Moving Expenses
- 4 Gift Cards & In-kind Benefits
- **5** Excise Tax on Executive Compensation
- 6 Payroll Errors & Corrections

3

Worker Classification

Significance of determining the employer/employee relationship

Employer is obligated to:

- Withhold, deposit, report, and remit applicable federal, state and local income taxes
- Withhold, deposit, report, and remit Social Security & Medicare taxes (collectively "FICA")
- Report and remit federal & state unemployment taxes (FUTA and SUI)
- Report and remit state disability (CA, NJ & RI)
- Issue forms W-2

Benefit plan significance

Equity compensation

Fair Labor and Standards
Act ramifications

Participation in the ACA



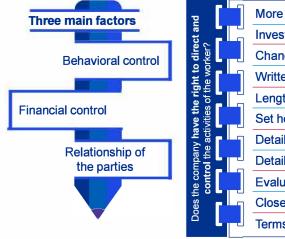
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5

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Independent contractor determiners

 Rev. Rul. 87-41 lists 20 common law factors used to determine if an employer-employee relationship exists.





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6





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Title search: People Payment Puzzles: Decoding Payments to Individuals and Related Tax Implications

First appeared as part of the conference materials for the 12^{th} Annual Higher Education Taxation Institute session "People Payment Puzzles: Decoding Payments to Individuals and Related Tax Implications"