

## HR 6653

Independent Contractor Tax Fairness and Simplification Act of 2012

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Dec 12, 2012

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Dec 12, 2012)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/6653>

### Sponsor

**Name:** Rep. Paulsen, Erik [R-MN-3]

**Party:** Republican • **State:** MN • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 12, 2012

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
112 HR 4123	Related bill	<b>Mar 1, 2012:</b> Referred to the House Committee on Ways and Means.
112 S 2145	Related bill	<b>Mar 1, 2012:</b> Read twice and referred to the Committee on Finance.

Independent Contractor Tax Fairness and Simplification Act of 2012 - Amends the Internal Revenue Code to set forth criteria for classifying a worker as an employee or an independent contractor.

Prohibits: (1) any retroactive assessment of employment tax, except with respect to certain skilled workers, for tax periods after December 31, 1978, unless the employer had no reasonable basis for not treating a worker as an employee, and (2) the issuance, after the enactment of this Act, of Treasury regulations with respect to the employment status of any individual for purposes of the employment tax.

Establishes safe harbor provisions upon which a service recipient or payor may rely in classifying a service provider as an independent contractor rather than as an employee where the service provider: (1) incurs significant financial responsibility for providing and maintaining equipment and facilities to perform work under a contract; (2) incurs unreimbursed expenses or risks income fluctuations because remuneration is directly related to sales or other output rather than solely to the number of hours actually worked or expenses incurred; (3) is compensated on factors related to the work performed and not solely on the basis of hours or time expended; and (4) substantially controls the means and manner of performing the contract services, the specifications of the service recipient or payor, and any additional contractual requirements.

### **Actions Timeline**

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- **Dec 12, 2012:** Introduced in House
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