

S 1706

Fair Playing Field Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Nov 14, 2013

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Nov 14, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/1706>

Sponsor

Name: Sen. Brown, Sherrod [D-OH]

Party: Democratic • **State:** OH • **Chamber:** Senate

Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blumenthal, Richard [D-CT]	D · CT		Nov 14, 2013
Sen. Boxer, Barbara [D-CA]	D · CA		Nov 14, 2013
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Nov 14, 2013
Sen. Durbin, Richard J. [D-IL]	D · IL		Nov 14, 2013
Sen. Franken, Al [D-MN]	D · MN		Nov 14, 2013
Sen. Harkin, Tom [D-IA]	D · IA		Nov 14, 2013
Sen. Murray, Patty [D-WA]	D · WA		Nov 14, 2013
Sen. Sanders, Bernard [I-VT]	I · VT		Dec 9, 2013
Sen. Warren, Elizabeth [D-MA]	D · MA		Dec 9, 2013
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Jan 15, 2014

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 14, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 4503	Related bill	Apr 28, 2014: Referred to the House Committee on Ways and Means.

Fair Playing Field Act of 2013 - Amends the Internal Revenue Code, with respect to the classification of workers for employment tax purposes, to: (1) repeal the prohibition against issuance of regulations and guidance by the Secretary of the Treasury on workers' employment tax status (i.e., as an employee or as an independent contractor) enacted by the Revenue Act of 1978; (2) direct the Secretary to issue regulations and other guidance to clarify the proper employment status of workers for employment tax purposes; (3) prohibit a retroactive assessment of employment tax, except with respect to certain skilled workers, for tax periods after December 31, 1978, and before a specified reclassification date for worker misclassifications, unless the taxpayer had no reasonable basis for not treating a worker as an employee; (4) require taxpayers who hire independent contractors on a regular and ongoing basis to provide such contractors with notice of their federal tax obligations, the labor and employment law protections that do not apply to them, and their right to seek a status determination from the Internal Revenue Service (IRS); and (5) eliminate reduced penalty provisions for failure to withhold income taxes for taxpayers who lack a reasonable basis for treating a worker as other than an employee (i.e., as an independent contractor).

Provides that for purposes of determining whether a registered representative of a securities broker-dealer is an employee for employment tax purposes, no weight shall be given to instructions from a service recipient which are imposed only in compliance with investor protection standards. Makes this rule applicable to services performed by a broker-dealer after December 31, 1997.

Actions Timeline

- **Nov 14, 2013:** Introduced in Senate
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