

S 2252

Fair Playing Field Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Nov 5, 2015

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

Latest Action: Read twice and referred to the Committee on Finance. (Nov 5, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/2252>

Sponsor

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

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

Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Nov 5, 2015
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Nov 5, 2015
Sen. Durbin, Richard J. [D-IL]	D · IL		Nov 5, 2015
Sen. Franken, Al [D-MN]	D · MN		Nov 5, 2015
Sen. Sanders, Bernard [I-VT]	I · VT		Nov 5, 2015
Sen. Boxer, Barbara [D-CA]	D · CA		Nov 16, 2015
Sen. Merkley, Jeff [D-OR]	D · OR		Nov 16, 2015

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 5, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Fair Playing Field Act of 2015

This bill amends the Internal Revenue Code, with respect to the classification of workers for employment tax purposes, to:

- repeal the prohibition against issuance of regulations and guidance by the Department 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;
- direct Treasury to issue regulations and other guidance to clarify the proper employment status of workers for employment tax purposes;
- 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;
- exempt certain individuals who perform professional services from treatment as employees for employment tax purposes;
- 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
- 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).

The IRS Commissioner must issue reports each fiscal year providing information and data on worker classification as an employee or an independent contractor.

Actions Timeline

- **Nov 5, 2015:** Introduced in Senate
- **Nov 5, 2015:** Read twice and referred to the Committee on Finance.