

## HR 2483

### Independent Contractor Tax Fairness and Simplification Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 20, 2015

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 20, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/2483>

## Sponsor

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

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

## Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Merchant, Kenny [R-TX-24]	R · TX		Jul 14, 2015
Rep. Kline, John [R-MN-2]	R · MN		Jul 22, 2015
Rep. Salmon, Matt [R-AZ-5]	R · AZ		Jul 22, 2015
Rep. Emmer, Tom [R-MN-6]	R · MN		Mar 15, 2016
Rep. Stefanik, Elise M. [R-NY-21]	R · NY		Jun 13, 2016
Rep. Scalise, Steve [R-LA-1]	R · LA		Jul 14, 2016

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 20, 2015

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

No related bills are listed.

## **Independent Contractor Tax Fairness and Simplification Act of 2015**

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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- **May 20, 2015:** Introduced in House
- **May 20, 2015:** Referred to the House Committee on Ways and Means.