

Employment Taxes and Worker Classification

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We regularly advise clients on their employment tax withholding and reporting obligations under various compensation schemes, including deferred compensation plans (Code § 3121(v)), fringe benefit programs, and equity-based incentive plans. Our mergers and acquisitions experience includes the payroll tax aspects of combining and separating workforces. We advise clients on how to ease the transition to a new payroll system, FICA restart issues, and appointing agents to handle payroll responsibilities.

The proper classification of workers as employees or independent contractors, an issue on which federal and state agencies are increasingly focused, is an area in which we have particular expertise. Our deep familiarity with the common law and statutory standards, including Section 530, has enabled us to successfully defend employers' characterizations on audit.

NEWS

- September 23, 2011
Rosina Barker Gives 409A Presentation to the Southern Federal Tax Institute

PUBLICATIONS

- September 23, 2011
409A Failures: Correcting With and Without the IRS Formal Correction Programs
46th Southern Federal Tax Institute
- November 18, 2010
Achieving Success in a Worker Classification Audit
Practical Tax Strategies
- October 25, 2010
Taxing Clawbacks
Tax Notes