



Worker Classification: Employee Plans & Employment Tax Challenges

A 90-minute Teleconference/Live Audio Web Cast

June 29, 2010

1:00-2:30 pm ET / 12:00-1:30 pm CT / 11:00 am-12:30 pm MT / 10:00 am-11:30 am PT

Employers and employee benefit plans that misclassify workers run significant tax and other risks. IRS announced plans to audit 6,000 businesses and other organizations a year between 2010 and 2013 as part of its Employment Tax National Research Project. The inclusion of worker classification as one of the key issues in the IRS audits heightens the advisability for employers and employee benefit plans to review for proper classification practices. Misclassification or improper use of alternative work force arrangements can lead to substantial employment tax liabilities, employee benefit plan penalties and make-whole costs, and other tax-related enforcement risks.

Listen to a discussion of the IRS Employment Tax National Research Project, IRS worker classification and alternative workforce issues, and their potential implications for employers and employee benefit plans including:

- Key IRS rules and positions governing the determination of employee versus contractor status for employment tax and employee plan purposes
- Special employee benefit rules affecting tax treatment of qualified plans, health plans, and fringe benefits
- Special issues involving employee leasing, professional employment organizations and payroll companies
- Misclassification risks and consequences for employers, employee benefit plans, and their service providers
- Practical strategies for preventing and resolving exposures

Moderator: Henry Talavera, *Hunton & Williams*, Dallas, TX

Panelists: Janine Cook, *Branch Chief, Associate/Division Counsel (Tax Exempt and Government Entities), Employment Tax Branch, Internal Revenue Service*, Washington, DC

Cynthia Marcotte Stamer, *Cynthia Marcotte Stamer, P.C.*, Dallas, TX

Seth H. Tievsky, *Senior Technical Advisor to the Director, Employee Plans R&A (TE/GE), Internal Revenue Service*, Washington, DC

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