



**COMMISSIONER OF LABOR
AND INDUSTRY'S NOTICE
TO INDEPENDENT CONTRACTORS**

FOR WORKPLACE FRAUD PURPOSES ONLY

If you have been hired as an independent contractor please be aware of the following:

As an independent contractor, you are expected to perform all work and all details connected with the performance of the work using your own means and methods, free from the control of the employer or work provider, except as to the final product or result.

As an independent contractor, you will be responsible for all tax obligations including, but not limited to, the filing of business or self-employment income tax returns with the U.S. Internal Revenue Service.

As an independent contractor, you are not eligible for protection under protective laws, including but not limited to, employment discrimination and anti-retaliation laws, occupational safety and health laws, living wage and prevailing wage laws, and wage and hour laws.

As an independent contractor if you hire employees to perform work, you will be responsible as an employer for all tax, unemployment insurance, and workers' compensation insurance obligations on behalf of those employees. You will be required to comply with employment law obligations, including safety, health, wage, and hour requirements, on behalf of those employees.

As an independent contractor, if you contract with other independent contractors or exempt persons you will also be obligated to provide them with a Notice to Independent Contractors and Exempt Persons, which explains their status.

As an independent contractor or exempt person, you are required to provide to the employer or work provider copies of any licenses or registrations issued to you that are related to the work to be performed.

Please note: This notice is intended to explain some of the consequences of working as an independent contractor. Just because you have received this notice does not mean that you are, in fact, an independent contractor. Whether an individual is actually an independent contractor or an employee is a legal determination made based upon specific facts and circumstances.

If you have any questions, please contact the Commissioner of Labor and Industry at the address below.

**Department of Labor
Division of Labor and Industry
Worker Classification Protection**
10946 Golden West Drive, Suite 160
Hunt Valley, MD 21031
(410) 767-9885
E-mail: ddliwcpu_dllr@maryland.gov



**NOTICE TO INDEPENDENT
CONTRACTORS AND EXEMPT PERSONS**

FOR WORKPLACE FRAUD PURPOSES ONLY

Employer/Work Provider Name:

Independent Contractor Name:

You have been hired as an independent contractor or exempt person to perform the following work for the employer. The Workplace Fraud Act defines an exempt person is an individual who operates with complete control of their own business that does not have any employees other than family members.

You have agreed to perform the work described in the attached section(s) of your contract, or as described below:

You have agreed to complete this work by:

As an independent contractor or exempt person, you will perform this work and all details connected with the performance of the work using your own means and methods, free from the control of the employer or work provider, except as to the final product or result.

As an independent contractor or exempt person you will be responsible for all tax obligations including, but not limited to, the filing of business or self-employment income tax returns with the U.S. Internal Revenue Service.

As an independent contractor or exempt person, you are not eligible for protection under protective laws, including but not limited to, employment discrimination and anti-retaliation laws, occupational safety and health laws, living wage and prevailing wage laws, and wage and hour laws.

As an independent contractor or exempt person, if you hire employees to perform work, you will be responsible as an employer for all tax, unemployment insurance, and workers' compensation insurance obligations on behalf of those employees. You will also be required to comply with employment law obligations, including safety and health and wage and hour requirements, on behalf of those employees.

As an independent contractor or exempt person, if you contract with other independent contractors or exempt persons, you will also be obligated to provide them with a Notice to Independent Contractors and Exempt Persons, which explains their status.

As an independent contractor or exempt person, you are required to provide to the employer or work provider copies of any licenses or registrations issued to you that are related to the work to be performed.

Signed:

Independent contractor/exempt person

Employer/work provider

Date

Date

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