

**PRESENT LAW AND ISSUES
RELATING TO
CLASSIFICATION OF WORKERS AS
EMPLOYEES OR INDEPENDENT CONTRACTORS**

Scheduled for a Hearing

Before the

SUBCOMMITTEE ON OVERSIGHT

of the

HOUSE COMMITTEE ON WAYS AND MEANS

on June 4, 1996

Prepared by the Staff

of the

JOINT COMMITTEE ON TAXATION

June 3, 1996

JCX-23-96