



William Hays Weissman

Shareholder

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Practice Areas

Employment Taxes
Government Contracting
Home Health and Home Care

Overview

William Hays Weissman focuses his practice on worker status, employment taxes and affirmative action/Office of Federal Contract Compliance Programs (OFCCP) audits. He counsels employers of all sizes, ranging from single-person start-ups looking to hire the first employee to Fortune 100 companies with sophisticated human resource, payroll and in-house legal departments.

Having previously worked for the government and holding both an M.B.A. and Master of Laws (LL.M.) in Taxation, William understands the business and legal perspectives employers need to consider when addressing any employment problem. He leverages his diverse background and Littler's resources to provide his clients practical solutions.

William works with each client to uncover issues and understand their organization. He tailors advice accordingly and applies the law to advance business needs. His goal is to help clients navigate the shifting legal landscape in a cost effective and practical way.

William's practice encompasses:

- **Worker status:** Helping clients restructure and strengthen their relationships with independent contractors, but also advising clients to convert contractors to employees when necessary. He also defends clients in disputes with state and federal agencies including the IRS, state tax agencies and departments of labor, as well as in private litigation in federal and state courts.

- Employment tax issues: Providing advice and counsel on a wide range of employment tax issues such as the tax implications of settlements, the proper tax treatment of fringe benefits such as moving, travel and educational expenses, garnishments, the electronic payment of wages and paycards, among others.
- Affirmative Action/OFCCP: Assisting government contractors with the preparation of affirmative action plans and defending them in audits by the OFCCP. He also counsels clients relating to OFCCP jurisdiction, alleged single employer status, and disparate impact and discrimination in hiring, promotion and compensation.

William is a frequent speaker and author on employment tax issues. His articles have appeared in numerous publications including *State Tax Notes*, the *CPA Journal*, and *The New Republic*. He has authored and co-authored several treatise chapters on worker status and employment tax issues, and written articles about government contracting. William has been quoted in *Forbes*, *Bloomberg*, *Silicon Valley Business Journal*, and *Workforce Magazine*, among other publications. He previously served as a member of Littler's Board of Directors.

Professional and Community Affiliations

- Member, , American Bar Association
- Chair, Employment Taxes Committee - Tax Section, American Bar Association, 2010-2012
- Vice-Chair, Employment Taxes Committee - Tax Section, American Bar Association, 2008-2010
- Chair, Employment Taxes Subcommittee - Business Law Section, American Bar Association
- Member, American Payroll Association
- Member, Contra Costa Bar Association
- Member, East Bay Tax Club
- Fellow, American Bar Foundation

Events & Speaking Engagements

Walnut Creek Fall 2024 Breakfast Briefing

Walnut Creek, CA

October 1, 2024

Answers to the Expat Riddle – How Do We Deal with the Employment of Non-US Expats in the US?

Littler Executive Employer Conference, Phoenix, AZ

May 11, 2023

Top-10 Predictions for the Future of Nontraditional Work Relationships

Littler Executive Employer Conference

May 6, 2022

Not All Who Wander Are Lost: Managing Employee Relocation in the Era of Remote Work

March 11, 2021

It's All Connected: Understanding the Tax Implications of Immigration Processing Issues

April 9, 2020

Staying Alive After AB5 - Can California Businesses Still 'Depend' on Independent Contractors?

August 8, 2019

Federal Contractor Roundtable

2019 Littler Executive Employer Conference, Phoenix, AZ

May 8, 2019

Going Up in Smoke? A Look at U.S. Immigration, Tax and Workplace Issues Arising from the Legalization of Marijuana in Canada

November 28, 2018

A ComplianceHR MasterClass: The Workplace Redefined: Navigating Independent Contractor Compliance under the Shifting Legal Landscape

June 26, 2018

The Employment Tax Consequences of Paying Employees

California Lawyers Association Tax Procedure & Litigation Committee, San Francisco, CA

June 8, 2018

Littler Employment Tax Webinar Series

May 30, 2018

National Association of Professional Employer Organization's Capitol Summit

Pentagon City, VA

May 23, 2018

Employment Tax Issues in Settlements and Litigation

ABA Tax Section, Washington, D.C.

May 11, 2018

Tackling Taxing Challenges in 2018: The Telework/Mobile Work Phenomenon and Tax Reform

Littler Executive Employer, Phoenix, AZ

May 3, 2018

The Future Workplace: From Gig Workers to Virtual Workers - Part 1: Redefining Employment Relationships and Responsibilities in the Gig Economy

Littler Executive Employer, Phoenix, AZ

May 2, 2018

Overview of the Fringe Benefit and Employment Tax Provisions in the Tax Cuts and Jobs Act of 2017

January 30, 2018

Holiday Gift Giving May Include the Tax Man

November 30, 2017

Overview of the Tax Treatment of Popular Employer-Provided Fringe Benefits

March 10, 2017

Who is the Employer?

American Bar Association, Orlando, FL

January 20, 2017

Controlling Unemployment Compensation Costs

National Business Institute, Emeryville, CA

December 13, 2016

Square Peg, Round Hole: Worker Status and the 21st Century Economy

National Association of State Bar Tax Sections, San Francisco, CA

October 29, 2016

Talent Management in a Freelance World: Case Studies from the Real World

The 2016 Executive Employer® Conference, Scottsdale, AZ

May 5, 2016

Comparing U.S. and Canadian Taxation of Common Damages Paid in Employer-Employee Disputes

ABA Business Law Section Meeting, Montreal, QC

April 7, 2016

Compliance 101: Everything You Need to Know about Worker Classification

Work Market Webinar

February 25, 2016

Labor & Employment Law Developments: Looking Back at 2015 and Ahead to 2016 - Walnut Creek

Walnut Creek, CA

January 8, 2016

Building The Next Generation of Contingent Workforce

New York, NY

June 24, 2015

Severance Pay Considerations and Alternatives

March 25, 2015

Help Clients Reduce Corporate Expenses and Improve Employee Benefits: How alternative severance programs can provide significant tax savings

Littler Mendelson Webinar

January 28, 2015

OFCCP's Veteran and Disability Regulations, Government Contractor Executive Orders, and the New Data Compensation Collection Tool

Seattle, WA

September 10, 2014

OFCCP's Final Regulations for Veterans and Individuals with Disabilities

March 18, 2014

OFCCP Final Veterans and Disabilities Regulations

October 14, 2013

Retailers at Risk: Are Your Independent Contractors Actually Contractors?

October 9, 2013

What You Need to Know About Legal Compliance for Telework Arrangements

American Institution of CPAs (AICPA) Webinar

September 10, 2013

Fisher v. University of Texas: Implications for the Future of Affirmative Action Programs for Student and Faculty Recruiting

Annual Conference - National Association of College and University Business Officers, Indianapolis, IN

July 14, 2013

Is There a Future For Independent Contractor Relationships?

2013 Connections Conference - CBIZ MHM, Las Vegas, NV

July 10, 2013

Tax Consequences of Employment Related Litigation and Settlements

Employment Law Section - Contra Costa County Bar Association, Walnut Creek, CA

April 25, 2013

Spotting The "Accidental" Government Contractor — How To Determine If You Are At Risk Before A Surprise Government Audit Occurs

February 6, 2013

An Employer's Tax Guide to Fringe Benefits And Other Payments to Employees

California Payroll Conference, Walnut Creek, CA

October 18, 2012

The Paperless Future is Here: Implementing an Electronic Payment of Wages Program

Annual Meeting - State Bar of California, Monterey, CA

October 11, 2012

California Payroll

Meeting of the Minds Annual Conference - ADP, Dallas, TX

March 13, 2012

Overpayments and Termination Law

Meeting of the Minds Annual Conference - ADP, Dallas, TX

March 12, 2012

California Employment Development Department and Payroll Taxes

Tax Section Meeting - American Bar Association, San Diego, CA

February 17, 2012

Am I Really An Independent Contractor?

Tax Section Meeting - American Bar Association, San Diego, CA

February 17, 2012

Tax Consequences of Employment Related Settlements and Litigation

Lorman Education Services Webinar

January 18, 2012

Employer's Tax Guide to Gifts, Prizes, Bonuses, Business Expenses and Other Payments to Employees

Lorman Education Services Webinar

2008-2012

Handling Federal Garnishments from Receipt to Termination

Lorman Education Services Webinar

2008-2012

Wage Garnishing Rules & Regulations for HR Executives for 2012

ExecSense Audio Conference

December 15, 2011

Worker Classification Strategies: The New IRS Voluntary Classification Settlement Program and Other Options

American Law Institute - American Bar Association (ALI-ABA) Webinar, Philadelphia, PA

November 10, 2011

Payroll Tax Audits: Best Strategies

California Tax Policy Conference, San Jose, CA

November 4, 2011

Understanding Employment Taxes

Driver Employment Council of America Conference - Napa, CA

October 7, 2011

Essentials of California Wage Garnishments

Lorman Education Services Webinar

January 26, 2011

State Employment Tax Update

Tax Section Meeting - American Bar Association, Boca Raton, FL

January 21, 2011

Employment Law 101: Employment Law Basics for Accountants & Financial Professionals

14th Annual San Diego Tax and Accounting Institute, San Diego, CA

November 17, 2010

From Hiring to Firing: Ten Mistakes Small Businesses Should Avoid

California CPA Society, Oakland, CA

July 29, 2010

Current Federal and State Developments Relating to Worker Classification Issues

East Bay Tax Club

February 16, 2010

The Evolving Tax Environment and Independent Contractors: Is There a Future for IC Status?

Staffing Industry Analysts Webinar

December 10, 2009

Screening and Classifying Your ICs: In the Safe Harbor Really Safe?

Co-Employment and Risk Forum Conference, Washington, D.C.

June 19, 2009

Federal Employment Tax Update

Tax Section - American Bar Association, Washington, D.C.

May 8, 2009

California Income Tax Withholding: Unveiling the Mysteries at the FTB and EDD

California Tax Policy Conference, San Francisco, CA

November 7, 2008

California Employment Tax Developments

American Bar Association Tax Section, San Francisco, CA

September 26, 2008

Emerging Employment Tax Issues and Trends

September 7, 2008

Practical Tips For Handling A California Employment Tax Audit

East Bay Tax Club

March 19, 2007

Books & Book Chapters

Chapter 4, *Independent Contractors, Drafting Employment Documents for California Employers*, Continuing Education of the Bar (CEB), 2011

Is the Taxpayer/Worker an Employee or an Independent Contractor for IRC Purposes?, *Effectively Representing Your Client Before the IRS*, Chapter 17, *Section of Taxation - American Bar Association*, co-author: G.J. Stillson MacDonnell, 2009

Federal Insurance Contribution Act, *LexisNexis Tax Advisor*, co-author: G.J. Stillson MacDonnell, LexisNexis

Federal Unemployment Tax Act, *LexisNexis Tax Advisor*, co-author: G.J. Stillson MacDonnell, LexisNexis

, *Littler on Classifying Workers: Employees v. Independent Contractors, Joint Employees & Other Contingent Workforce Issues*, The Littler National Employer Library

Education

M.B.A., University of California, Davis, 2005

LL.M. in Taxation, Golden Gate University School of Law, 1996

J.D., District of Columbia School of Law, 1995, *cum laude*

B.A., George Washington University, 1991

Bar Admissions

California

Courts

U.S. Supreme Court

U.S. Court of Appeals, 9th Circuit

U.S. District Court, Northern District of California

U.S. District Court, Eastern District of California

U.S. District Court, Southern District of California

U.S. District Court, Central District of California

U.S. Tax Court

U.S. Court of Federal Claims

Publications & Press

IRS Updates Guidance on Section 530 and Worker Status Issues

Littler ASAP

January 24, 2025

IRS Ruling Clarifies Employment Tax Implications of Paid Family and Medical Leave Programs

Littler ASAP

January 22, 2025

IRS Taxpayer Advocate's Annual Report Includes Issues Impacting Employers

Littler ASAP

January 15, 2025

Helping Employees During Los Angeles Wildfires

Littler ASAP

January 9, 2025

Time to Reset Your Tax Clock

Littler ASAP

December 27, 2024

Dear Littler: What are the tax implications of office gift-giving and donation matching?

Dear Littler

December 2, 2024

The Global Guide Quarterly (Quarter 2, 2024)

Littler Global Guide Quarterly

July 24, 2024

IRS Issues FAQs on Educational Assistance Programs

Littler ASAP

June 20, 2024

IRS Updates FAQs on 1099-Ks Used for Gig Workers and Others

Littler ASAP

February 7, 2024

Court Holds Backup Withholding Required by Law Does Not Violate a Settlement Agreement

Littler ASAP

January 26, 2024

Watch Out New York – New Jersey Wants Its Taxes Too!

Littler ASAP

September 22, 2023

Earned Wage Access: What You Need to Know About This Increasingly Popular Payroll Benefit

In the News

July 31, 2023

Nevada Passes Legislation Creating Licensing Requirements for Earned Wage Access Providers

Littler ASAP

July 5, 2023

Certificates of Coverage Necessary for Expatriate Workers to Claim FICA Exemption under Totalization Agreements

Littler ASAP

June 23, 2023

Settled a Lawsuit with a Government Agency Last Year? Form 1098-F Reporting of Fines and Penalties is Coming Due

Littler ASAP

January 20, 2023

DOL and IRS Unite to Battle Misclassifying Workers

In the News

January 12, 2023

Department of Labor and IRS Intensify Cooperation on Worker Misclassification

Littler ASAP

December 27, 2022

IRS Raises Standard Mileage Rate for July to December 2022

Littler ASAP

June 9, 2022

IRS Releases 2022 Inflation Adjustments to Various Tax Limitations on Employer-Provided Benefits

Littler ASAP

November 10, 2021

New Jersey Quietly Rolls Back Temporary Suspension of Employer Withholding Rules for Teleworking Employees

Littler ASAP

October 28, 2021

Dear Littler: What is so Taxing about our Wandering Workers?

Dear Littler

July 8, 2021

Inaugural Report of Littler's Global Workplace Transformation Initiative

Littler Report

March 30, 2021

Tax Court Reiterates the Proper Tax Treatment of "Physical Injuries" in Employment Cases

Littler ASAP

February 9, 2021

Do Your Work-from-Home Policies Comply with California Law?

In the News

September 4, 2020

Help in a Time of COVID-19: Leave Donation/Sharing Programs

External Publication

September 1, 2020

Treasury Department Issues Guidance on Payroll Tax Deferral

Littler ASAP

August 31, 2020

IRS Issues Guidance on PTO Donations to Charity

Littler ASAP

June 12, 2020

IRS Reverses Course on Employee Retention Credit for Qualified Health Plan Expenses

External Publication

May 13, 2020

IRS Reverses Course on Employee Retention Credit for Qualified Health Plan Expenses

Littler ASAP

May 8, 2020

A PPP Dilemma: Can Employers Exclude Employees Who Refuse to Return to Work from their Loan Forgiveness Calculation?

Littler ASAP

May 7, 2020

Department of Labor Issues New Guidance on Work Sharing Programs

Littler ASAP

May 5, 2020

Pennsylvania Supreme Court Narrows Independent Contractor Test Under State's Unemployment Law

Littler ASAP

April 24, 2020

'Work Sharing' Offers Lifeline to Companies Eyeing Virus Rebound

In the News

April 23, 2020

DOL Clarifies That Gig Workers Can Qualify for COVID-19 Unemployment Benefits When Their Work Dries Up

Littler ASAP

April 21, 2020

Dear Littler: Are There Any Tax Implications Now That Our Employees Are Teleworking During The COVID-19 Crisis?

Dear Littler

April 15, 2020

DOL Provides Further Guidance on Pandemic Unemployment Assistance

Littler ASAP

April 7, 2020

New DOL Guidance Clarifies Eligibility for \$600 Payments under CARES Act

Littler ASAP

April 5, 2020

DOL Provides Guidance on CARES Act Unemployment Expansion, But Employer Concerns Remain

Littler ASAP

April 3, 2020

What Government Actions to Address COVID-19 Really Mean For Employers

Littler ASAP

March 30, 2020

Senate Passes CARES Act with Relief for Businesses and Additional Unemployment Benefits

Littler ASAP

March 26, 2020

Strategies for California Employers to Supplement Employee Wages Through Public Benefits

Littler ASAP

March 18, 2020

IRS Issues Proposed Rule on Business Expense Deductions

Littler ASAP

February 27, 2020

Restructuring Operations in the Wake of California AB 5? Don't Overlook the Tax Implications

Littler ASAP

October 29, 2019

California Governor Expresses Support for Amended Misclassification Bill

Littler ASAP

September 3, 2019

AB 5: The Great California Employment Experiment—A Littler Workplace Policy Institute Report

Littler Report

August 8, 2019

DOL Weighs in on Whether Gig Economy Workers are Employees or Independent Contractors

Littler ASAP

May 6, 2019

Dear Littler: Can Employees be Exempt from Income Tax?

Dear Littler

April 3, 2019

Supreme Court Holds "Compensation" for Lost Time Is Taxable under the RRTA

Littler ASAP

March 5, 2019

Agency Deference May Be At High Risk In High Court Railroad Row

In the News

November 15, 2018

Why Robot Taxes Won't Work

Littler ASAP

October 8, 2018

IRS Answers Questions on Paid Family Leave Tax Credit

In the News

September 28, 2018

IRS Updates Guidance on Paid Family Leave Tax Credit

Littler ASAP

September 25, 2018

New California Wildfires a Reminder of Employer Obligations

Littler ASAP

August 7, 2018

Supreme Court Holds Stock Options Are Not Taxable under the RRTA

Littler ASAP

June 25, 2018

The Implications of Dynamex Operations West v. Superior Court: California's Adoption of the ABC Test for Purposes of the Wage Orders

Littler Report

June 11, 2018

Bloomberg Law's VIDEO Coverage of the 2018 Littler Executive Employer Conference

In the News

May 4, 2018

IRS Issues FAQs on Paid Family and Medical Leave Tax Credit

Littler ASAP

April 17, 2018

Littler Elects Three New Members to Board of Directors

Press Release

February 2, 2018

The Potential Impact of Taxing Nondisclosure Agreements

External Publication

January 19, 2018

Employer Responsibilities Mount as California Fires Rage

Littler ASAP

December 11, 2017

Dear Littler: 'Tis the Season...for Employer Holiday Gift-Giving Reminders

Dear Littler

November 30, 2017

From Sledgehammers to Software: America's Journey Towards 1099 Workers' Compensation

In the News

November 29, 2017

Ninth Circuit Orders Gross Ups for Back Pay Award

Littler ASAP

November 13, 2017

Federal Mobile Workforce Bill May Have Future Via Tax Reform

In the News

September 18, 2017

Administrative Law Judge Winnows OFCCP's Data Request

Littler ASAP

July 18, 2017

Taxation and Reporting of Settlement Payments for Employment-Related Lawsuits

External Publication

May 30, 2017

What Should the Senate #AskPuzder? Labor Lawyers Have Questions

In the News

February 15, 2017

The Benefits - or Lack Thereof - of the 'Gig'

In the News

July 26, 2016

Proposed Rule Would Radically Alter Use of Direct Deposit and Paycards in New York

Littler ASAP

June 22, 2016

The Transformation of the Workplace Through Robotics, Artificial Intelligence, and Automation

Littler Report

August 4, 2016

A Guide to Determining Covered Federal Government Contractor Status

Littler Report

July 31, 2015

A Look at the Labor Department's New Advice on Worker Labels

In the News

July 22, 2015

California Appellate Court Holds Employer Must Withhold Taxes on Back Pay

Littler ASAP

July 7, 2015

End of Comment Period Nears for Proposed Changes to Payroll Cards

Littler ASAP

March 13, 2015

Many changes on the horizon for government contractors

External Publication

February 23, 2015

Final Regulations Implementing Minimum Wage Increases on Federal Contractors

Littler ASAP

October 6, 2014

Freelance Workers Are Our Future. So Why Are We Penalizing Them?

External Publication

August 14, 2014

New Proposed Regulations Implementing Minimum Wage Increases on Federal Contractors

Littler ASAP

June 25, 2014

The OFCCP's New Veterans' Regulations Fail to Address What Veterans Really Need

External Publication

May 1, 2014

Court Backs IRS in Fight Over the Tax Treatment of Severance

External Publication

April 15, 2014

The Government Will Keep Those FICA Taxes, Thanks

In the News

March 27, 2014

Justices Tank \$1B In Severance Pay Tax Refunds

In the News

March 25, 2014

Supreme Court Says FICA Tax Due on Severance Pay

In the News

March 25, 2014

High Court Says Severance Is Taxable

In the News

March 25, 2014

Attorneys React: US vs. Quality Stores

In the News

March 25, 2014

The Hidden Union Access and Solicitation Pitfalls Associated With Employer Corporate PACs

External Publication

February 14, 2014

U.S. Tax Court Decision Shows Importance of Carefully Drafting Settlement Agreements

Littler ASAP

January 6, 2014

Federal Unemployment Insurance Integrity Act Creates Tough New Standards for Employers Responding to State Unemployment Insurance Claim Notices

Littler ASAP

October 11, 2013

IRS Provides FICA Reporting, Withholding, and Other Guidance Regarding Married Same-Sex Couples

Littler ASAP

October 7, 2013

IRS Will Begin Implementing New Service Charge Rules Effective January 1, 2014

Littler ASAP

September 16, 2013

IRS Reaffirms Advice on the Proper Employment Tax Treatment of Settlements

Littler ASAP

September 13, 2013

Paying It Forward?

In the News

July 1, 2013

No free lunches in Silicon Valley?!? Our tax analysis

In the News

April 9, 2013

Rethinking the Usefulness of the Economic Reality Test Used for Worker Classification Determinations in Light of Current Economic Reality; Part II Criticism of the Economic Reality test and the Need for Reform

Employee Benefit Plan Review

October 1, 2012

Sixth Circuit Affirms that Severance Is Not "Wages" Subject to FICA, Creating Circuit Split

Littler ASAP

September 11, 2012

Rethinking the Usefulness of the Economic Reality Test Used for Worker Classification Determinations in Light of Current Economic Reality (Part 1)

Employee Benefit Plan Review

September 1, 2012

The "Bring Your Own Device" to Work Movement

Littler Report

May 10, 2012

IRS Proposes New Regulations Allowing Travel Expenses for "At-Home" Lodging

Littler ASAP

April 25, 2012

California Appellate Court Holds Insurance Agents Not Employees Under California Law

Littler ASAP

January 11, 2012

Budget Erosion, Looming Retirements Add to Demands on IRS Compliance As Health Care Reform, FATCA Implementation Swing Into Play for 2012

In the News

January 11, 2012

IRS Launches Voluntary Compliance Settlement Program for Misclassified Workers

Littler ASAP

September 23, 2011

Arizona Allows Employers to Mandate Electronic Payment of Wages

Littler ASAP

July 12, 2011

The MTC's Model Mobile Workforce Statute

State Tax Notes

May 2, 2011

The Unemployment Tax Requires Real Reform, Not Just Tinkering

State Tax Notes

March 21, 2011

IRS Issues Guidance on Distinguishing Tips and Other Third-Party Incentive Payments

Littler ASAP

February 23, 2011

Mitigate or Litigate: Flexible Working and Legal Exposure

Littler Report

February 1, 2011

The FedEx Litigation and the Employment Development Department

Spidell's California Taxletter

February 1, 2011

Supreme Court: Hospitals Must Pay FICA for Medical Residents

Littler ASAP

January 14, 2011

Term Limits for Contingent Workers: Urban Legend or Necessary Fix?

Littler ASAP

December 14, 2010

Debunking Myths About Payroll Debit Cards

Littler ASAP

November 3, 2010

California's Unemployment Insurance Appeals Board Changes Regs

State Tax Notes

November 1, 2010

Incorporating Independent Contractors Is No Panacea For Misclassification

State Tax Notes

July 26, 2010

William Hays Weissman Appointed Chair of ABA Tax Section's Employment Taxes Committee

Press Release

July 13, 2010

Ohio Loses First SUTA Dumping Case

State Tax Notes

June 28, 2010

Supreme Court to Decide Whether Teaching Hospitals Are Required to Withhold Taxes on Services Performed by Residents

Littler ASAP

June 16, 2010

California Independent Contractor Withholding

State Tax Notes

April 5, 2010

Employers Should Be Cautious of New Decision Holding That Severance is Not "Wages" Subject to FICA

Littler ASAP

March 29, 2010

The Truth About Recent Attacks on the Independent Contractor Classification

Littler ASAP

February 23, 2010

Littler Mendelson's William Hays Weissman Elected American Bar Foundation Fellow

Press Release

February 22, 2010

IRS Rules that Employer-Provided Clothing Is Not Wages Under Some Circumstances

Littler ASAP

February 11, 2010

Employer's Rights in California UI Benefit Decisions

State Tax Notes

February 8, 2010

Tax Court: Settlement Payment for Workplace Stress that Exacerbated Physical Condition Not Taxable Income

Littler ASAP

January 25, 2010

Tax Court Reiterates that Emotional Distress Suffered From Claims of Employment Retaliation Is Not Tax Exempt

Littler ASAP

January 14, 2010

Can the Statutory Definition of an Employee Evolve?

State Tax Notes

January 4, 2010

IRS Announces Pilot Project To Reduce Identity Theft

Littler ASAP

November 30, 2009

California Tax Reform Should Include Payroll Taxes

State Tax Notes

October 12, 2009

Federal District Court Rules that Back Pay and Front Pay Are Wages Subject to Employment Taxes

Littler ASAP

August 10, 2009

Federal Meddling With State Unemployment Systems

State Tax Notes

July 27, 2009

California Tax Reform Should Include An Independent Tax Court

State Tax Notes

April 20, 2009

New California Paycheck Law Aimed at Temp Industry Creates Risk for a Broad Range of Industries

Littler ASAP

February 18, 2009

A Proposed Massive California Unemployment Tax Increase

State Tax Notes

February 16, 2009

What Does It Mean To Be An Employee in California?

State Tax Notes

December 15, 2008

Giving Employees Gifts May Require Giving to the Tax Collector Too

Littler ASAP

November 5, 2008

Sixth Circuit Upholds Section 530 Relief for Trucking Company that Treated Drivers as Independent Contractors Based on the Common Law Factors Used in State Proceedings

Littler ASAP

October 27, 2008

What Constitutes a Hearing Before California's Unemployment Insurance Appeals Board?

State Tax Notes

October 20, 2008

The California Unemployment Insurance Appeals Board's Evidentiary Double Standard

Messenger Courier World Magazine

Fall 2008

An Employer's Guide to Social Security Administration Notices Regarding Employee "No-Match" Situations

Littler ASAP

September 23, 2008

IRS Provides Guidance on Proper Income Tax Withholding for Nine Common Supplemental Wage Payment Scenarios

Littler ASAP

June 18, 2008

Littler Mendelson's William Hays Weissman Appointed Vice Chair of ABA Tax Section's Employment Taxes Committee

Press Release

June 16, 2008

Legislation Proposed to Eliminate Employment Taxes on Employer-Provided Cell Phones

Littler ASAP

May 1, 2008

Are Student Athletes School Employees?

State Tax Notes

April 14, 2008

Employment Tax Audits: Practical Tips for Accountants

The CPA Journal

April 2008

Court Reminds Employers to Follow "Lock In" Letters for Employees' Income Tax Withholdings

Littler ASAP

March 28, 2008

Are the California Employment Development Department's "Information Sheets" Invalid Underground Regulations?

State Tax Notes

March 24, 2008

IRS Establishes Cross Divisional Team to Combat Improper Tool Reimbursement Plans

Littler ASAP

February 13, 2008

San Francisco Reverses Itself on Payroll Tax on Partner Profits

State Tax Notes

November 12, 2007

Anatomy of a California Employment Development Department Notice of Assessment

State Tax Notes

November 5, 2007

The Good Cause Standard For Attempts At Discovery In California Unemployment Tax Cases

State Tax Notes

October 15, 2007

An Employer's Guide to Employee Leave-Sharing Programs

Littler ASAP

September 10, 2007

What is Integral to a Business Entity?

State Tax Notes

August 13, 2007

D.C. Circuit Reverses Course and Finds Emotional Distress Damages Are Income Subject to Tax

Littler ASAP

July 11, 2007

IRS Will Not Challenge Local Lodging Expenses for Employees If Lodging Is Necessary to Participate in a Business Meeting or Function

Littler ASAP

July 3, 2007

Air Couriers International v. Employment Development Department and the Economic Reality Test

State Tax Notes

May 28, 2007

California Court of Appeal Expands Common Law Control Test in Tax Case: Use of Borello Economic Reality Test Upheld

Littler ASAP

May 21, 2007

Little-Noticed California Unemployment Tax Legislation

State Tax Notes

April 2, 2007

Proposed Legislation Would Require California Employers to Verify Employee's Social Security Numbers And Penalize Those Who Don't

Littler ASAP

March 19, 2007

DOL's Final Rule Regarding "Able and Available for Work" Should Remind Employers to Review All Unemployment Claims

Littler ASAP

February 27, 2007

Employment Tax Ramifications of Participating in the IRS's Backdated Stock Options Initiative

Littler ASAP

February 13, 2007

Are Emotional Distress Damages Income Subject to Tax? No, Says the DC Court of Appeals in Murphy v. United States

Journal of Taxation of Investments

Winter 2007

IRS Provides Guidance For Employers That Use Smart Cards And Debit Cards To Provide Transportation Fringe Benefits To Employees

Littler ASAP

December 5, 2006

Dealing With Employees' Tip Income In Large Food and Beverage Establishments: New IRS Agreement ("ATIP") Available January 1, 2007

Littler ASAP

September 27, 2006

IRS Issues Final Regulations on Supplemental Wage Payments

Littler ASAP

September 11, 2006

Are Emotional Distress Damages "Income" Subject to Tax? "No" Says The D.C. Court of Appeals in Murphy v. United States

Littler ASAP

August 25, 2006

Federal Court Affirms Legality of Deducting Credit Card Processing Fees From Servers' Tips

Littler ASAP

April 13, 2006

Multistate Employers Should Review Their "New Hire" Reporting

Littler ASAP

April 11, 2006

An Employer's Guide for Dealing with "Unusual" Tax Withholding Requests

Littler ASAP

March 17, 2006

An Employer's Guide for Responding to an IRS Wage Levy

Littler ASAP

January 9, 2006