



## William Hays Weissman

Shareholder

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### Focus Areas

Employment Taxes  
Affirmative Action/OFCCP Compliance  
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

## 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 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?**

*SHRM Online*

September 4, 2020

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

*Bloomberg Law*

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**

*SHRM Online*

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**

*Bloomberg Law*

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 Insight*

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 Insight*

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 WPI 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**

*Law360 Tax Authority*

November 15, 2018

**Why Robot Taxes Won't Work**

*Littler Insight*

October 8, 2018

**IRS Answers Questions on Paid Family Leave Tax Credit**

*SHRM Online*

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 Insight*

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**

*Bloomberg Law*

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**

*Littler Press Release*

February 2, 2018

**The Potential Impact of Taxing Nondisclosure Agreements**

*Law360*

January 19, 2018

**Employer Responsibilities Mount as California Fires Rage**

*Littler Insight*

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**

*Forbes*

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**

*Bloomberg BNA*

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**

*Lexis Nexis*

May 30, 2017

**What Should the Senate #AskPuzder? Labor Lawyers Have Questions**

*National Law Journal*

February 15, 2017

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

*Workforce*

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**

*The Recorder*

July 22, 2015

**California Appellate Court Holds Employer Must Withhold Taxes on Back Pay**

*Littler Insight*

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**

*Staffing Industry Analysts*

February 23, 2015



**Final Regulations Implementing Minimum Wage Increases on Federal Contractors**

*Littler Insight*

October 6, 2014

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

*New Republic*

August 14, 2014

**New Proposed Regulations Implementing Minimum Wage Increases on Federal Contractors**

*Littler Insight*

June 25, 2014

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

*Employee Relations Law Journal*

May 1, 2014

**Court Backs IRS in Fight Over the Tax Treatment of Severance**

*JURIST*

April 15, 2014

**The Government Will Keep Those FICA Taxes, Thanks**

*Corporate Counsel*

March 27, 2014

**High Court Says Severance Is Taxable**

*Society for Human Resource Management (SHRM)*

March 25, 2014

**Justices Tank \$1B In Severance Pay Tax Refunds**

*Law360.com*

March 25, 2014

**Attorneys React: US vs. Quality Stores**

*Law360.com*

March 25, 2014

**Supreme Court Says FICA Tax Due on Severance Pay**

*Forbes*

March 25, 2014

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

*Bloomberg BNA Daily Labor Report*

February 14, 2014

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

*Littler Insight*

January 6, 2014

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

*Littler Insight*

October 11, 2013

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

*Littler Insight*

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 Insight*

September 13, 2013

**Paying It Forward?**

*Human Resource Executive Online*

July 1, 2013

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

*Silicon Valley Business Journal*

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 Insight*

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 Insight*

April 25, 2012

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

*BNA Bloomberg Daily Tax Report*

January 11, 2012

**California Appellate Court Holds Insurance Agents Not Employees Under California Law**

*Littler ASAP*

January 11, 2012

**IRS Launches Voluntary Compliance Settlement Program for Misclassified Workers**

*Littler Insight*

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 Insight*

February 23, 2011

**The FedEx Litigation and the Employment Development Department**

*Spidell's California Taxletter*

February 1, 2011

**Mitigate or Litigate: Flexible Working and Legal Exposure**

*Littler Report*

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 Insight*

December 14, 2010

**Debunking Myths About Payroll Debit Cards**

*Littler Insight*

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**

*Littler 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 Insight*

March 29, 2010

**The Truth About Recent Attacks on the Independent Contractor Classification**

*Littler Insight*

February 23, 2010

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

*Littler Press Release*

February 22, 2010

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

*Littler Insight*

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 Insight*

January 25, 2010

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

*Littler Insight*

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 Insight*

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 Insight*

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 Insight*

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 Insight*

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 Insight*

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 Insight*

September 23, 2008

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

*Littler Insight*

June 18, 2008

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

*Littler Press Release*

June 16, 2008

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

*Littler Insight*

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 Insight*

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 Insight*

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 Insight*

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 Insight*

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 Insight*

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 Insight*

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 Insight*

March 19, 2007

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

*Littler Insight*

February 27, 2007

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

*Littler Insight*

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 Insight*

December 5, 2006

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

*Littler Insight*

September 27, 2006

**IRS Issues Final Regulations on Supplemental Wage Payments**

*Littler Insight*

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 Insight*

August 25, 2006

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

*Littler Insight*

April 13, 2006

**Multistate Employers Should Review Their "New Hire" Reporting**

*Littler Insight*

April 11, 2006

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

*Littler Insight*

March 17, 2006

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

*Littler Insight*

January 9, 2006

## **Speaking Engagements**

**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**

Salt Lake City, UT  
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