4-8-1998

Unfair Worker Burden

Marc Linder  
*University of Iowa*

Catherine Ruckelhaus
To the Editor:

Your April 5 front-page article says that “maids who bring their own tools and cleaning solutions are arguably independent contractors, not employees, and thus might be exempt from the nanny tax.” According to the Internal Revenue Service, a maid is an employee and not an independent contractor.

You also report that one of the more promising ideas for dealing with tax evasion is to make all household employees independent contractors, responsible for their own taxes. Such a move would unfairly shift the Social Security tax from employers to low-wage workers.

In addition, as nonemployees, maids and nannies would be excluded from unemployment compensation.

Catherine Ruckelhaus
Marc Linder
New York, April 5, 1998

The writers are, respectively, a lawyer with the National Employment Law Project and a law professor at the University of Iowa.