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North Carolina Industrial Commission

Public Notice Statement

required by N.C. General Statute §143- 764(a)(5), effective December 31,2017

Any worker who is defined as an employee by N.C. Gen. Stat. §§ 95-25.2(4)(NC Department Of Labor), 143-762(a)(3)(Employee Fair Classification Act), 96-1(b)(10)(Employment Security Act), 97-2(2)(Workers' Compensation Act), or 105-163.1(4)(Withholding; Estimated Income Tax for Individuals) shall be treated as an employee unless the individual is an independent contractor. Any employee who believes that the employee has been misclassified as an independent contractor by the employee's employer may report the suspected misclassification to the Employee Classification Section within the North Carolina Industrial Commission.

Employee Classification Section North Carolina Industrial Commission

1233 Mail Service Center

Raleigh, NC 27699-1233

Telephone: (919) 807-2582

Fax: (919)715-0282

Email: emp.classification@ic.nc.gov

Employee misclassification is **defined** as avoiding tax liabilities and other obligations imposed by Chapter 95, 96, 97, 105, or 143 of the North Carolina General Statutes by misclassifying an employee as an independent contractor. [*N.C. General Statute §143-762(5)*]