

Public Employers - See ~~Chapter 10~~, Public Employer Responsibilities.

- Properly classify workers as independent contractors or employees.
- Determine which employees are exempt from social security and/or Medicare taxes.
- Withhold, report and pay appropriate social security and Medicare taxes, or Medicare-only taxes for each employee.
- Obtain clarifications of laws, regulations and other appropriate information from State Social Security Administrators, IRS, and SSA.