

# The Advisor

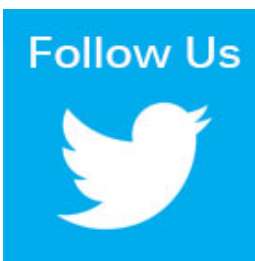
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## Gray, Gray & Gray, LLP's News

### Independent Contractor or Employee? Varying Tests



It is not unusual to read news stories about companies being sued for classifying workers as independent contractors when they claim to be employees. Being designated an employee can have a profound effect on everything from overtime pay to fringe benefits to, of course, taxes. Numerous articles have been written about the advantages and disadvantages for both the worker and the business of how an individual is classified. The present focus is what criteria are to be used in the determination.

There is no uniform test to distinguish employees from independent contractors. Government agencies such as the IRS, the U.S. Department of Labor (DOL), and the National Labor Relations Board (NLRB) each look at their own set of factors. The same is often true of the state where the business is located.

While the tests for determining a worker's classification differ, there is a common thread: Definitive answers can be difficult to find. [Read more here.](#)

As always, if you have any question regarding how this might affect you, please contact our Tax Department at (781) 407-0300.

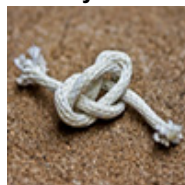
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## Family Business

### A Family Business Does Not Have to Be a Casualty of Divorce



**What if** a divorce threatens to tear your family business apart? It's bad enough when a marriage ends, but it's even worse when the former spouses both work for a family company. That usually means one or both will have to remove themselves from the business — for a price. This article gives you an idea of how the value of a business is determined when divorcing spouses disagree.

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## Human Resources

### Tread Carefully to Avoid Immigration Discrimination

**Many of today's employees** are well informed about their legal rights. And the federal government also publishes materials explaining in several languages how to file complaints and lawsuits against companies. Here's a guide to help you comply with the complex laws governing the employment of immigrants, including the hiring process.



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## Management

### Keep Your Company Running Smoothly With a Smart Strategy



**A simple way** to make your business run more efficiently, improve employee motivation and ensure a successful transition at the top is to cross train your staff. It can save your company money and headaches — and even turn poor performers into better employees. This article outlines seven steps you can take to keep your business in top notch condition and prepare for future successions.

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