

Florida

The Wage and Hour Division entered into this agreement with the Florida Department of Revenue, General Tax Administration with the specific and mutual goals of providing clear, accurate, and easy-to-access compliance information to employers, employees, and other stakeholders, and of sharing resources and enhancing enforcement by conducting joint investigations and sharing information.

Memorandum of Understanding

MOU Signed: January 13, 2015

MOU Expiration: January 13, 2018

Florida Department of Revenue

In recent years, the employment relationship between workers and the businesses receiving the benefit of their labor has fissured apart as companies have contracted out or otherwise shed activities to be performed by other businesses. This is accomplished through, for example, the use of subcontractors, temporary agencies, labor brokers, franchising, licensing, and third-party management. Fissuring may lead to the misclassification of employees as independent contractors in a variety of ways, such as employers simply mislabeling certain employees as independent contractors to reduce payroll costs. The Department supports the use of legitimate independent contractors, who play an important role in our economy, but when employers deliberately misclassify employees in an attempt to cut costs, everyone loses.

The Wage and Hour Division is working with the IRS and many states to combat employee misclassification and to ensure that workers get the wages, benefits, and protections to which they are entitled. We have entered into partnerships with 32 states to work together on this issue in a variety of ways – through, for example, information sharing and coordinated enforcement – to ensure that we are all using our resources most strategically, effectively and efficiently to address this significant problem. In some cases, these agreements include the cooperation of the Employee Benefits Security Administration, Occupational Safety and Health Administration, Office of Federal Contract Compliance Programs, and the Office of the Solicitor.

This collaboration is making a difference – In Fiscal Year 2015, WHD investigations resulted in more than \$74 million in back wages for more than 102,000 workers in industries such as the janitorial, temporary help, food service, day care, construction, hospitality and garment industries. Through this initiative, WHD will continue to strive to assure that workers in these industries receive a fair day's pay for a fair day's work.

Select agencies from the “Quick Links” box to learn more about the role of each in this critical initiative. Select a state from the interactive map to view state information and that state’s agreement with WHD.

Resources

- [Administrator’s Interpretation No. 2015-1](#): The Application of the Fair Labor Standards Act’s “Suffer or Permit” Standard in the Identification of Employees Who Are Misclassified as Independent Contractors ([PDF](#))
- [DOL Press Releases: Employee Misclassification as Independent Contractors](#)
- Blog Post: [Employee or Independent Contractor?](#)
- Fact Sheets:
 - [Am I an Employee?: Employment Relationship Under the Fair Labor Standards Act \(FLSA\)](#) (Fact Sheet #13)
 - [Coverage Under the Fair Labor Standards Act](#) (Fact Sheet #14)
- [Employment Relationship under the FLSA](#) (Microsoft® PowerPoint®)
- [Compliance Assistance Page – Fair Labor Standards Act](#)