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5 Things to Know Now about Hiring Temporary Workers for the 2012 Holiday Season

By Caron Beesley

Does your business ebb and flow with the seasons? Looking to hire extra staff for the up and coming holiday season, or find that you wished you'd hired temporary workers this past summer? Whatever your plans, hiring seasonal workers involves following a few rules of the road. Many of the laws and regulations that apply to full-time employees also apply to seasonal or part-time employees.

Here's what you need to know as you plan your seasonal workforce:

Labor Laws Still Apply

Laws that cover harassment, discrimination, and workplace health and safety apply to seasonal workers just as they do to any other employee. If you're not familiar with these, this Employment and Labor Law Guide for small businesses is a good reference point.

Likewise, under the Fair Labor Standards Act (FLSA), part-time and full-time employees have equal rights concerning minimum wage, over-time pay, recordkeeping and child labor.

Hiring Independent Contractors – Laws are Different

Independent contractors are essentially selfemployed individuals who often welcome seasonal or part-time positions. These individuals are usually experienced in certain fields and often work unsupervised or as part of your team.

It's important to note that independent contractors are hired by you and not employed by you. As such, you aren't required to provide benefits, withhold tax/Medicare/Social Security, or pay unemployment taxes. You also can't dictate the hours the contractor works. However, you are required to report compensation of \$600 or more to the IRS (more on this here).

SBA offers some helpful tips to understanding the difference between independent contractors and employees when it comes to your legal and tax obligations.

What Benefits Are Required by Law?

If you are hiring employees – not independent contractors – regardless of whether they are seasonal or not, you still must provide certain benefits by law. These vary by state and include: 1. Unemployment Benefits – Check with your state department of labor to determine the specific laws that apply in your state. While employers generally are not exempt from unemployment benefit obligations if an employee is hired for a brief or temporary amount of time, there may be exceptions for "seasonal employers" who, because of the nature of their business, require temporary employees for periods lasting 10 weeks or less.

2. Social Security/Medicare – You must withhold part of Social Security and Medicare taxes from your employees' wages and pay a matching amount yourself. Refer to the employee's Form W-4 and the methods described in the IRS' Employer's Tax Guide and Employers Supplemental Tax Guide

IRS' Employer's Tax Guide:

http://www.irs.gov/publications/p15/index. html

Employers Supplemental Tax Guide http://www.irs.gov/pub/irs-pdf/p15a.pdf

3. Workers' Compensation – Businesses with employees are required to carry Workers' Compensation Insurance coverage through a commercial carrier, on a self-insured basis, or through a state Workers' Compensation Insurance program. Your state's agency can help you find out more about requirements for employers.

Certain benefits, also called "fringe" or "soft" benefits, aren't required by law and are offered at the employer's discretion. These include paid leave, retirement plans, and medical insurance. Whether you decide to offer these or not is up to you, but it's best to be explicit in advance about what you will and won't provide during the recruitment process.

What About Taxes?

Part-time and seasonal employees are subject to the same tax withholding rules that apply to other employees. For details on your tax reporting responsibilities, refer to IRS regulations on part-time or seasonal help. Be sure to check state tax laws that pertain to these employees too.

REQUESTS FOR BIDS & SUB-BIDS



is interested in soliciting in Good Faith all subcontractors as well as certified DBE companies for the following project

> I-215 Widening from 60/91/215 Separation to Orange Show Road District 8 on I-215 Contract No.: 08-0M94U4 DBE Goal: 6% Bid Date: Oct 11, 2012 – 2:00PM Email: Ham.Kazerooni@skanska.com

Plans and Specifications are available for view at our main office in Riverside, on our project website: www.usa.skanska.com/I215HOVWidening

Quotes requested for supplies and services including, but not limited to: Biological Monitor, Construction Site Management, Storm Water Pollution Plan, Street Sweeping, Construction Area Signs, Traffic Control System, Flashing Area Sign, Type III Barricade, Fencing, Erosion Control, Portable Delineator, Temporary Pavement Marking, Temporary Traffic Stripe, Channelizer, Temporary Railing, Portable Changeable Message Signs, Temporary Crash Cushion Module, Metal Beam Guard Railing, Roadside Signs, Abandon Culvert, Cold Place Concrete Pavement, Remove Concrete (Structure), Concrete Barrier, Bridge Removal, Clearing and Grubbing, Roadway Excavation, Develop Water Supply, Structure Excavation, Structure Excavation (Bridge), Structure Excavation (Retaining Wall), Structure Backfill, Sand Backfill, Rock Blanket, Erosion Control, Fiber Rolls, Corrugated Steel Pipe Conduit, Class 2 Aggregate Base, Lean Concrete Base, Hot Mix Asphalt, Place Hot Mix Asphalt Dike, Tack Coat, Concrete Pavement, Seal Pavement Joining, Furnish & Drive Steel Pile, CIDH Concrete Piling, Prestressing CID Concrete, Ballast, Structural Concrete (Bridge), Structural Concrete (Retaining Wall), Class 1 Concrete (Box Culvert), Minor Concrete, Soundwall Barrier, PTFE Bearing, Joint Seal Assembly, Joint Seal, Bar Reinforcing Steel (Bridge), Bar Reinforcing Steel (Retaining Wall), Furnish Sign Structure, Install Sign Structure, Furnish Laminated Panel, Furnish Single Sheet Aluminum Sign, Metal (Barrier Mounted Sign) Roadside Sign, Install Sign, Alternative Pipe Culvert, Reinforced Concrete Pipe, Plastic Pipe, Corrugated Steel Pipe, Welded Steel Pipe Casing, Alternative Flared End Section, Precast Concrete Pipe, Rock Slope Protection, Slope Paving, Minor Concrete, Rock Slope Protection Fabric, Miscellaneous Metal, Miscellaneous Iron and Steel, Bridge Deck Drainage System, Wrought Iron Fence, Chain Link Fence, Survey Monument, Chain Link Railing, Pipe Handrail, Tubular Handrail, Concrete Barrier, Cable Railing, Transition Railing, Terminal System, Crash Cushion, Concrete Barrier, Thermoplastic Pavement Marking, Thermoplastic Traffic Stripe, Paint Traffic Stripe, Pavement Marker, Signal & Lighting, Lighting & Sign Illumination, Interconnection Conduit & Cable, Fiber Optic Conduit, Electric Service (Irrigation, Traffic Monitoring Station) Closed Circuit TV System, Ramp Metering System

All interested subcontractors: Please call if we can assist you in obtaining bonding, lines of credit, insurance, necessary equipment, materials and/or supplies. Please indicate all lower tier DBE participation offered on your quotation as it will be evaluated with your price. In order to assist DBE subcontractors and suppliers, we will divide total requirements into smaller packages, tasks or quantities and establish delivery and construction schedules which will permit maximum participation when feasible. Please visit our website listed above for detailed contracting requirements Quotations must be valid for the same duration as specified by the Owner for contract award.

> Skanska is an Equal Opportunity Employer Skanska Estmating Dept: 1995 Agua Mansa Rd, Riverside, CA 92509 Ph: (951) 684-5360 • Fax: (951) 788-2449

Hiring Temporary Workers

Continued from page 1

Other Legal Considerations

Want to run a background check on potential seasonal workers? This blog offers advice on Conducting Employee Background Checks – Why Do It and What the Law Allows.

Depending on your business type, you might consider asking seasonal workers to sign a Non-Disclosure Agreement or contract of employment.

About the Author

Caron Beesley is a small business owner, a writer, and marketing communications consultant. Caron works with the SBA.gov team to promote essential government resources that help entrepreneurs and small business owners start-up, grow and succeed. Follow Caron on Twitter: @ caronbeesley

Source: U.S. Small Business Administration

RGW Construction Inc. is seeking all qualified DVBE subcontractors and supplies for the following project:

Alameda County at Various Locations from 0.4 Mile South of Auto Mall Parkway to 0.1 Mile North of Mission Boulevard (Rte 238) Caltrans Contract No. 04-4G1004 Engineer Estimate: \$4,840,000 DVBE Goal: 3% - 200 Working Days <u>Bids: September 28, 2012 @ 2:00 PM</u>

Certified DVBE firms are encouraged to provide a quote to RGW for all items of work listed on the bid list, particularly these: Cold Plane, Electrical, Fence, Rebar, Striping/Markers, Trucking, Sweeper, Concrete Barrier, Concrete Minor, Demolition/Bridge Removal, Fabric and Oils, MBGR, Clear and Grub, Roadside Signs, CIDH Piles and Erosion Control.

Scope of Work: Ramp widening, ramp metering, Traffic Operating System elements and retaining walls.

RGW Construction, Inc.

Contractors License A/B 591940 550 Greenville Road • Livermore, CA 94550 Phone: 925-606-2400 • Fax: 925-961-1925

Plans and Specs are available to view and copy at our office or the Caltrans website http://www.dot.ca.gov/hq/esc/oe/. Contact **Derrick Woods** 925-606-2400 for any questions, regarding bonding, lines of credit, insurance or material & supplier information. Subcontractors should be prepared to submit payment and performance bonds equal to 100% of their quotation.

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InterMed Cost Containment Services is requesting Sub-bids from Qualified MBE/WBE/OBE Subcontractors/Vendors for:

Field Case Management RFP# 90085 Los Angeles Department of Water & Power Bid Deadline: 10/11/2012

For information on the availability of plans and specifications and InterMed's policy concerning assistance to subcontractors in obtaining bonds, lines of credit, and/or insurance, please contact our office

InterMed Cost Containment Services Attn: Jill McEntire P O Box 358 • Roseville, CA 95661 jmcentire@intercareins.com PH: (916) 677-2105, FX: (916) 781-5579



REQUESTS FOR BIDS & SUB-BIDS

NEW U.S. COURTHOUSE – LOS ANGELES, CA SMALL BUSINESS SUBCONTRACTING OUTREACH

McCarthy Building Companies is conducting an outreach event for the new United States Courthouse scheduled to be built in Los Angeles, California.

McCarthy continues to strive in exceeding small business goals for all projects we deliver. We are looking for interested qualified SBE, SDVOB, VBE, WBE to provide their interest in providing bids for the Design/Build Federal Courthouse.

This event will be held in conjunction with the GSA on September 12, 2012. See details below.

On Wednesday, September 12, 2012, The United States General Services Administration (GSA) will conduct a Small Business Subcontracting Outreach for prospective Small Business Subcontractors, for the design/building (D/B) construction of the new United States Courthouse, Los Angeles, CA. The Small Business Subcontracting Outreach will be held from 1:00pm to 5:00pm at the University of Southern California Campus, Ronald Tutor Campus Center- Grand Ballroom, 3607 Trousdale Parkway - Los Angeles, CA 90089-3103.

The GSA Public Buildings Service (PBS) has a requirement to procure services for design and construction of a new United States Courthouse in Los Angeles, California. The Project involves the design and construction of an approximately 550,000 gross square foot courthouse, including 110 controlled-access indoor parking spaces, in Los Angeles, California. The site is a 3.7 acre vacant site occupying the entire block bounded by 1st Street, 2nd Street, Hill Street and Broadway, in the northwestern portion of Downtown Los Angeles.

The **Small Business Subcontracting Outreach** is intended to affirm GSA's recognition of the talent that exists in the small business community and its commitment to opening a dialog between that community and McCarthy Building Companies, Inc. for this project. McCarthy is committed to awarding (39%) of the total subcontracted dollars mutually agreed upon by the prospective awardee and the government within the following categories: Small Disadvantaged Businesses (including 8(a) - (5%) Woman-Owned Small Businesses (5%) HubZone Businesses (3%), Veteran-Owned Businesses (3%), Service Disabled Veteran-Owned Businesses (3%). This event is designed to help identify AlE and construction resources in the local community for all the shortlisted DB teams.

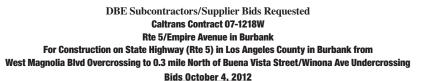
Prospective small business subcontractors will be given an opportunity to network with McCarthy Building Companies, Inc. and to showcase their special talents and abilities as qualified subcontractors. It is anticipated that this **Small Business Subcontracting Outreach** will assist the shortlisted DB teams in indentifying qualified subcontractors to meet the subcontracting goals listed above for this project.

Questions about this **Small Business Subcontracting Outreach** should be directed to John McRitchie, Vice President, Operations, via email at jmcritchie@mccarthy.com or Rick Lloyd, Preconstruction Manager at rlloyd@mccarthy.com. Tel: (949) 851-8383, Fax: (949)756-6841

Please contact us should you have any questions regarding project specifics.

McCarthy Building Companies, Inc.

License # 411173 20401 S.W. Birch St, Suite 300, Newport Beach, CA 92660 Ph (949) 851-8383/Fax (949) 756-6841 WE ARE AN EQUAL OPPORTUNITY EMPLOYER.



Description of Work: Aggregate Supply, Architectural Surfacing, Asphalt Paving, Bridge/Road Joint Seals, Cast-in-Drill Holes, Clear and Grub, Concrete Barrier, Concrete Pavement, Concrete Supply, Demolition, Disposal of Contaminated Soil, Dowels, Earthwork, Electrical, Erosion Control, Fence, Grout, Landscaping, Metal Beam Guard Rail, Minor Concrete, Misc. Iron and Steel, MSE Walls, Painting, Pavement Markings, Piling, Potholing, Precast, Precast Prestressed Concrete Panels, Prestressing, Rebar, Signs, Soundwalls, Storm Drainage System, Striping, SWPPP, Tie Bars, Trackwork, Traffic Control, Trucking.

Atkinson Contractors, LP

27422 Portola Parkway, Suite 250 •Foothill Panch, CA 92610 Phone: 949-855-9755 • Fax: 949-855-9923 Contact: Jan Bohn To see plans, specs and addenda go to: http://www.dot.ca.gov/hq/esc/oe/weekly_ads/project.php?q=07-1218W4

Atkinson will assist in obtaining necessary equipment, supplies, materials or related services. We will split items of work (refer to project specs for full list of bid items) and provide assistance for bonding, LOC and insurance where needed. 100% Performance & Payment Bonds from approved sureties will be required for subcontractors greater than \$100,000. Atkinson will pay the cost of bonds up to 1.5%.

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REQUESTING SUB BIDS FOR ALL TRADES INCLUDING QUALIFIED SBE, DBE, WBE & DVBE SUBCONTRACTORS & SUPPLIERS ON THE FOLLOWING PROJECT

UC RIVERSIDE: RECREATION CENTER EXPANSION Riverside, California BIDS DUE: October 18, 2012 9:00 AM PST

Bid documents may be viewed at our Irvine office (call 949.852.0111) Address is listed below. Call IB Reprographics to order bid documents at 951.682.1850 - www.ibrepro.com

HENSEL PHELPS CONSTRUCTION CO.

(An Equal Opportunity Employer) 18850 Von Karman Avenue, Suite 100 • Irvine, CA (949) 852-0111 • (949) 852-0218 (FAX)

Subcontracts awarded on this project will be on the Hensel Phelps Construction Co. standard form subcontract and may include a requirement to provide payment & performance bonds from a T-Listed surety at the subcontractor's expense. HPCC will assist in obtaining bonds, lines of credit or insurances required.

Clean Harbors Environmental Services is currently requesting Sub-bids from Qualified MBE/WBE/OBE Subcontractors/Vendors for:

Los Angeles DWP RFP 90065 Hazardous Substance Spill/ ER Services Bid Deadline 10-1-12

For information on the availability of plans and specifications or for assistance to MBE, WBE, OBE subcontractors/suppliers in obtaining bonds, lines of credit, and/or insurance please contact us using the following information:

Clean Harbors Environmental Services

Contact Name: Angel Velasquez 2500 E. Victoria Street, Compton, CA 90220 Tel. (310) 764-5851 Ext. 202 • Fax (310) 764-5863 velasquez.angel@cleanharbors.com

REQUESTING SUB-BIDS FROM QUALIFIED MBE/WBE/OBE SUBCONTRACTORS / VENDORS FOR:

Professional Services for Design and Implementation of Security Information and Event Management (SIEM) for Los Angeles Department of Water & Power <u>Bid Deadline: October 1, 2012</u>

We are seeking sub-bids from Minority Business Enterprise (MBE), Women Business Enterprise (WBE), and Other Business Enterprise (OBE) subcontractors in the area of work listed below: 1. Security Information and Event Management Planning and Deployment

For information on the availability of plans and specifications, please contact our office.

KEMA, Inc.

Contact: **Cindy McAuliffe** 4377 County Line Rd., Chalfont, PA 18914 Phone: 215-997-4500 x 41243 • Fax: 214-997-3818 Email: cindy.mcauliffe@dnvkema.com



Hire a Contractor or an Employee?

Independent contractors and employees are not the same, and it's important to understand the difference. Knowing this distinction will help you determine what your first hiring move will be and affect how you withhold a variety of taxes and avoid costly legal consequences.

What's the Difference? An Independent Contractor:

- Operates under a business name
- Has his/her own employees
- Maintains a separate business checking account
- · Advertises his/her business' services
- Invoices for work completed
- Has more than one client
- Has own tools and sets own hours
- · Keeps business records

An Employee:

- · Performs duties dictated or controlled by others
- Is given training for work to be done
- Works for only one employer

Many small businesses rely on independent contractors for their staffing needs. There are many benefits to using contractors over hiring employees:

- Savings in labor costs
- Reduced liability
- Flexibility in hiring and firing

Why Does It Matter?

Misclassification of an individual as an inde-

pendent contractor may have a number of costly legal consequences.

If your independent contractor is discovered to meet the legal definition of an employee, you may be required to:

- Reimburse them for wages you should've paid them under the Fair Labor Standards Act, including overtime and minimum wage
- Pay back taxes and penalties for federal and state income taxes, Social Security, Medicare and unemployment
- Pay any misclassified injured employees workers' compensation benefits
- Provide employee benefits, including health insurance, retirement, etc.

Tax Requirements

Visit the IRS Independent Contractor or Employee guide to learn about the tax implications of either scenario, download and fill out a form to have the IRS officially determine your workers' status, and find other related resources

Employment Information

There is no single test for determining if an individual is an independent contractor or an employee under the Fair Labor Standards Act. However, the following guidelines should be taken into account:

- The extent to which the services rendered are an integral part of the principal's business.
- The permanency of the relationship.
- The amount of the alleged contractor's investment in facilities and equipment.



Image Credit by: http://www.angieslist.com

- The nature and degree of control by the principal.
- The alleged contractor's opportunities for profit and loss.
- The amount of initiative, judgment, or foresight in open market competition with others that is required for the success of the claimed independent contractor.
- The degree of independent business organization and operation.
- Whether a person is an independent contractor or an employee generally depends on the amount of control exercised by the employer over the work being done. Read Equal Employment Opportunity Laws - Who's Covered? for more information on how to determine whether a person is an independent contractor or an employee, and which are covered under federal laws.

Source: U.S. Small Business Administration

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California Small Business No. 27118 Human Rights Commission No. HRC 071410535, Minority-Owned SF Local Business Department of Transportation (DOT) No. 35208, Disadvantaged Business Enterprise (DBE) LBE-PUC (Public Utilities Commission) NPE No. 52662, Minority-Owned (MBE) Firm State of California license/certificate, Consumer Affairs Division, California Shorthand Court Reporter No. 3077

Registered Professional Reporter, NCRA No. 703