

Mike Causey, Commissioner of Insurance
Charlton L. Allen, Chairman
Yolanda K. Stith, Vice-Chairman



Philip A. Baddour, III, Commissioner
Linda Cheatham, Commissioner
Christopher C. Loutit, Commissioner
Tammy R. Nance, Commissioner

North Carolina Industrial Commission

Public Notice Statement

required by N.C. Gen. Stat. § 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. Gen. Stat. § 143-762(5)]*