

## **Editor's Introduction to Corporate Counsel's Guide to Independent Contractors, 2025 edition**

*Corporate Counsel's Guide to Independent Contractors* presents a discussion of the different tests for determining independent contractor or employee status pertaining to:

- Federal income tax purposes
- ERISA
- The National Labor Relations Act
- The wage and hour laws
- Antidiscrimination law

Not only does this title cover the rules in all of these areas, it also includes the cases and agency determinations to show how these rules have been applied.

### **Highlights of the 2025 edition include:**

- Discussion of a now vacated Ninth Circuit decision that suggests further judicial review of exemptions to California's AB-5 legislation that reclassified many workers as employees.
- Discussion of new caselaw challenging the Department of Labor's 2024 final rule revising the Department's guidance on how to analyze who is an employee or independent contractor under the Fair Labor Standards Act. The Department of Labor under the Trump Administration may not defend the 2024 rule.