

Editor's Introduction to Corporate Counsel's Guide to Independent Contractors, 2026 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 2026 edition include:

- Discussion of California Supreme Court and Ninth Circuit developments affecting gig-economy and motor-carrier classification questions, including Proposition 22 and post-CTLA litigation interpreting AB-5's interaction with federal preemption arguments.
- Updated discussion of the U.S. Department of Labor's evolving approach to the FLSA independent-contractor analysis following the 2024 final rule (29 C.F.R. part 795), the Wage and Hour Division's 2025 enforcement guidance, and the Department's 2026 notice of proposed rulemaking to rescind and replace the 2024 rule.
- Updated discussion of administrative-law decisions affecting challenges to federal regulations and the implications of those decisions for judicial review of worker-classification regulations.
- Updated IRS reporting guidance reflecting the transition from Form 1099-MISC to Form 1099-NEC for most non-employee compensation, revised federal reporting thresholds effective for payments after December 31, 2025, and expanded electronic filing requirements and aggregation rules.