

## **EMPLOYEE OR NON-EMPLOYEE?**

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Independent contractors, sub-agents or employees? There's a new category of employee that could give more flexibility to the employee and you plus some real tax benefits.

Statutory sale employee is part employee and part independent contractor. In addition to Social Security benefits the statutory employee is not subject to income tax withholding. Also he/she is allowed to report income and expenses that are fully deductible. Is this for you and your agency? Make sure you get MANA's "Financial FAX" #91-4, just out. (Free to members, \$5.00 to non-members.) Others worth ordering are "Independent Contractor or Not? Part" #86-9 and "Independent Contractor or Not? Part II 86-10 (\$3.00 to members, \$5.00 to non-members.)

Investigate these then discuss it thoroughly with your accountant. It may or may not be for you-but check it out, you'll be glad you did.

Think about it.

George J. Hayward