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Synopsis of House Committee Amendments

(This synopsis does not address amendments that may have been adopted on the House Floor.)

S.B. 9 of the 133rd General Assembly

House Insurance

Yosef Schiff, Attorney

Kelly Bomba, Attorney

Amendments adopted by the House committee make the following changes from the As Passed by the Senate version of the bill:

- Allows a professional employer organization (PEO) to file federal payroll taxes entirely under a client employer's tax identification number.
- Requires a PEO that elects to file federal payroll taxes entirely under the tax identification number of each client employer to remain liable for all wages and payroll taxes associated with shared employees and to include in the agreement between the PEO and each client employer a provision that reflects that liability.
- Prohibits a PEO from arguing in any forum that the use of a client employer's tax identification number absolves the PEO of liability for wages and payroll taxes associated with the client employer's shared employees.