**AREC 213: In Class Activity**

**Use the Oregon Employer Guide to Help you Answer the Following Questions:**

<https://sos.oregon.gov/business/Pages/business-publications.aspx>

**List two items that would make you an employer**

**You hire a web designer to build you a website. Is this person your employee or an independent contractor?**

**Write down 2 of the 20 factors the IRS uses to determine status (employee or independent contractor)**

**What is an EIN and do you need one?**

**What is worker’s compensation insurance?**

**Write down three types of people exempt from having worker’s compensation insurance.**

1. An example would be you if you are a sole proprietor

**What are two ways you can get worker’s compensation insurance**

**What is the BIN**

**You have an employee who works full time at $20 an hour. Can you pay them $3,200 and let them pay their taxes or are you legally required to withhold their taxes**

**Are you legally obligated to offer Health Insurance to your employees in Oregon**