

Trades Affected by Independent Contractor Rules

If you are in any of the trades listed below and you hire independent contractors that run their business in sole proprietorship capacity, you must withhold 2% of the pay for remission to the Department of Revenue, and you must verify that they have been certified through the Department of Labor & Industry. The burden falls on the employer to perform both of these tasks. For more information on the specifics of the Independent Contractor Rules please see the Independent Contractor White Paper or contact Lisa Frenette at lisaf@bamn.org

Examples of construction trades covered by the NAICS and Minnesota Statutes 326.83 include:

- Residential and commercial building construction
- Residential remodeling
- Paper Contractors
- Framing and finish carpentry
- Land Development and Subdivision
- Masonry
- Roofing and siding
- Electrical contracting
- Plumbing and HVAC
- Drywall and insulation
- Painting and wall covering
- Flooring
- Building equipment contractors
- Drywall contractors
- Other foundation, structure and building exteriors
- Other specialty trades including garage doors, pools, fire places, asphalt and ornamental guardrail

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