

IC 22-4-6

Chapter 6. Employing Units Defined

IC 22-4-6-1

Definition

Sec. 1. (a) "Employing unit" means any individual or type of organization, including any partnership, limited liability partnership, association, trust, joint venture, estate, limited liability company, joint stock company, insurance company, corporation, whether domestic or foreign, or the receiver, trustee in bankruptcy, trustee, or successor to any of the foregoing, or the legal representative of a deceased person, which at any time has had one (1) or more individuals performing services for it within this state for remuneration or under any contract of hire, written or oral, expressed or implied. Where any such individual performing services hires a helper to assist in performing such services, each such helper shall be deemed to be performing services for such employing unit for all purposes of this article, whether such helper was hired or paid directly by the employing unit or by the individual, provided the employing unit has actual or constructive knowledge of the services.

(b) All such individuals performing services within this state for any employing unit which maintains two (2) or more separate establishments within this state shall be deemed to be employed by a single employing unit for all purposes of this article.

(Formerly: Acts 1947, c.208, s.601.) As amended by P.L.144-1986, SEC.96; P.L.175-2009, SEC.5.

IC 22-4-6-2

Contributions; determination; remuneration other than money

Sec. 2. For the purpose of determining the liability of an employing unit for the payment of contributions and the number of individuals performing services for remuneration, or under any contract of hire, there shall be included all individuals attending an established school, college, university, hospital or training course, who, in lieu of remuneration for such services, receive either meals, lodging, books, tuition or other educational facilities.

(Formerly: Acts 1947, c.208, s.602.)

IC 22-4-6-3

Concurrent employment by related corporations

Sec. 3. (a) If two (2) or more related entities, including partnerships, limited liability partnerships, associations, trusts, joint ventures, estates, joint stock companies, limited liability companies, insurance companies, or corporations, or a combination of these entities, concurrently employ the same individual and compensate that individual through a common paymaster that is one (1) of the entities, those entities shall be considered to be one (1) employing unit.

(b) For purposes of this section, entities shall be considered related entities if they satisfy any one (1) of the following tests at any

time during the calendar quarter:

(1) The corporations are members of a "controlled group of corporations", as defined in Section 1563 of the Internal Revenue Code (generally parent-subsidiary or brother-sister controlled groups), or would be members if Section 1563(a)(4) and 1563(b) of the Internal Revenue Code did not apply and if the phrase "more than fifty percent (50%)" were substituted for the phrase "at least eighty percent (80%)" wherever it appears in Section 1563(a) of the Internal Revenue Code.

(2) In the case of an entity that does not issue stock, either fifty percent (50%) or more of the members of one (1) entity's board of directors (or other governing body) are members of the other entity's board of directors (or other governing body), or the holders of fifty percent (50%) or more of the voting power to select these members are concurrently the holders of fifty percent (50%) or more of that power with respect to the other entity.

(3) Fifty percent (50%) or more of one (1) entity's officers are concurrently officers of the other entity.

(4) Thirty percent (30%) or more of one (1) entity's employees are concurrently employees of the other entity.

(5) The entities are part of an affiliated group, as defined in Section 1504 of the Internal Revenue Code, except that the ownership percentage in Section 1504(a)(2) of the Internal Revenue Code shall be determined using fifty percent (50%) instead of eighty percent (80%).

Entities shall be considered related entities for an entire calendar quarter if they satisfy the requirements of this subsection at any time during the calendar quarter.

(c) For purposes of this section, "concurrent employment" means the contemporaneous existence of an employment relationship between an individual and two (2) or more entities.

As added by P.L.128-1984, SEC.1. Amended by P.L.2-1987, SEC.29; P.L.175-2009, SEC.6.