

State Resources for Employees Misclassified as Independent Contractors

Department for Professional Employees, AFL-CIO

September 2014

State	Relevant Agency	Contact Information	Online Resources	Online Filing
Alabama				
	<i>UI FRAUD</i> Department of Labor		http://www.dir.alabama.gov/isec/fraudprog.aspx	YES
	<i>WC FRAUD</i> Department of Labor	Information: 1-800-528-5166; Report Fraud: 1-800-923-2533		NO
	<i>TAX FRAUD</i> Department of Revenue	Report Fraud: (334) 353-8466	https://revenue.alabama.gov/contact/	YES
Alaska				
	<i>UI FRAUD</i> Department of Labor and Workforce Development	Information: (907) 465-5552		
	<i>WC FRAUD</i> Department of Labor and Workforce Development, Division of Workers' Compensation	Report Fraud: 1-888-372-8330 or wcfraud@alaska.gov	http://labor.state.ak.us/wc/wcfraud.htm	NO
	<i>TAX FRAUD</i> NO EMPLOYER WITHHOLDING TAX			
Arizona				
	Industrial Commission of Arizona, Legal Division	Information: (602) 542-5781; Complaint Hotline: (602) 542-5766	http://www.ica.state.az.us/Legal/LEGAL_Legal_main.aspx	NO
	<i>UI FRAUD</i> Department of Economic Security	Fraud Hotline: 1-800-251-2436	https://www.azdes.gov/forms.aspx?menu=10&form=4819	YES
	<i>WC FRAUD</i> Industrial Commission of Arizona, Legal Division	Information: (602) 542-5781; Complaint Hotline: (602) 542-5766	http://www.ica.state.az.us/Legal/LEGAL_Legal_main.aspx	NO
	<i>TAX FRAUD</i> Department of Revenue	Report Tax Fraud: (602) 542-4023	http://www.azdor.gov/Contact/ReportFraud.aspx	YES

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Arkansas				
<i>UI FRAUD</i>	Arkansas Department of Workforce Services	Workforce Services: (501) 682-1058	http://www.arkansas.gov/esd/UI/UIFraud.htm	YES
<i>WC FRAUD</i>	Arkansas Workers' Compensation Commission	Information: (501) 682-3930	http://www.awcc.state.ar.us/index.html	NO
<i>TAX FRAUD</i>	Department of Finance and Administration	Information: (501) 682-7290	http://tinyurl.com/m9xgf33	YES
California				
<i>UI FRAUD</i>	Employment Development Department	Report Fraud: 1-800-229-6297	http://tinyurl.com/ku3pa84	YES
<i>WC FRAUD</i>	Department of Insurance, Fraud Division	Information: 1-800-927-4357; fraud@insurance.ca.gov	http://www.insurance.ca.gov/0300-fraud/0100-fraud-division-overview/10-anti-fraud-prog/CurbingUndergroundEconomy.cfm	YES
<i>TAX FRAUD</i>	Employment Development Department	Report Fraud: 1-800-528-1783; ueo@edd.ca.gov	https://askedd.edd.ca.gov/frmFraudStart.htm	YES
Colorado				
<i>UI FRAUD</i>	Department of Labor and Employment	Information: (303) 318-9100, Option 4; Email: UIEmpServAudits@state.co.us	http://tinyurl.com/mof4uw5	YES
<i>WC FRAUD</i>	Department of Labor and Employment	Fraud Reporting: (303) 318-9100	http://tinyurl.com/kmsbdfn	Form Available
<i>TAX FRAUD</i>				
Connecticut	Department of Labor, Joint Enforcement Commission for Worker Misclassification	Information: (860) 263-6790	http://www.ctdol.state.ct.us/wgwkstnd/JEC/JEC.htm	NO



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Delaware				
<i>UI FRAUD</i>	Department of Labor, Division of Unemployment Insurance	Fraud Hotline: (302) 761-8397	http://ui.delawareworks.com/ui-fraud.php	
<i>WC FRAUD</i>	Department of Labor, Division of Industrial Affairs, Office of Labor Law Enforcement	Information: (302) 451-3423	http://tinyurl.com/mzqcvnw	
<i>TAX FRAUD</i>	Department of Finance, Division of Revenue	Hotline: (302) 577-8958	http://revenue.delaware.gov/information/C_Invest.shtml	NO
Washington, DC				
<i>UI FRAUD</i>	Office of Unemployment Compensation - Tax Division	Information: (202) 724-7000		NO
<i>WC FRAUD</i>	Department of Employment Services, Office of Workers' Compensation	Information: (202) 671-1000		NO
<i>TAX FRAUD</i>	Office of Tax and Revenue	Information: (202) 727-4829		NO
Florida				
<i>UI FRAUD</i>	Department of Economic Opportunity	Information: (850) 245-7150		NO
<i>WC FRAUD</i>	Department of Financial Services, Division of Workers' Compensation	Information: 1-800-342-1741	http://tinyurl.com/83l5whg	YES
<i>TAX FRAUD</i>	NO EMPLOYER WITHHOLDING TAX			



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Georgia				
<i>UI FRAUD</i>	Georgia Department of Labor, Adjudication Section	Information: (404) 232-3301		NO
<i>WC FRAUD</i>	State Board of Workers' Compensation;	Information: (404) 657-7285	http://tinyurl.com/mnhm6nj	NO
<i>TAX FRAUD</i>	Department of Revenue	Hotline: 1-877-423-6711	https://etax.dor.ga.gov/inctax/fraudreport.html	YES
Hawaii				
<i>UI FRAUD</i>	Department of Labor and Industrial Relations, Unemployment Insurance	Unemployment Abuse/Report Fraud: (808) 586-8947	http://labor.hawaii.gov/ui/	NO
<i>WC FRAUD</i>	Disability Compensation Division	Information: (808) 586-9161	http://labor.hawaii.gov/dcd/	
<i>TAX FRAUD</i>	Department of Taxation	Information: (808) 587-4242	http://tax.hawaii.gov/	NO
Idaho				
<i>UI FRAUD</i>	Idaho Department of Labor	Information: 1-877-540-8638	http://labor.idaho.gov/dnn/idl/ReportFraud.aspx	YES
<i>WC FRAUD</i>	Idaho Industrial Commission	Information: 1-800-950-2110	http://www.iic.idaho.gov/worker/worker.html	
<i>TAX FRAUD</i>				
Illinois				
	Illinois Department of Labor	Information: (217) 782-1710	http://tinyurl.com/mourr8e	NO
Indiana				
<i>UI FRAUD</i>	Department of Workforce Development	Information: 1-800-891-6499	http://www.in.gov/dwd/2343.htm	NO
<i>WC FRAUD</i>	Workers' Compensation Board of Indiana	Information: (317) 232-3808	http://www.in.gov/wcb/2328.htm	NO
<i>TAX FRAUD</i>	Indiana Department of Revenue	Information: (317)-232-2271	http://www.in.gov/dor/4788.htm	YES



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Iowa	Iowa Workforce Development Misclassification Unit	Information: (515) 281-3191 or 800-562-4692	http://www.iowaworkforce.org/misclassification/	YES - By Email
Kansas				
<i>UI FRAUD</i>	Kansas Department of Labor	Information: (785) 296-5000 x2725	http://www.dol.ks.gov/UI/misclassified.aspx	NO
<i>WC FRAUD</i>	Department of Labor, Workers' Compensation, Fraud and Abuse Investigation Section	Information: 1-800-332-0352 or wcfraud@dol.ks.gov	http://www.dol.ks.gov/UI/Fraud.aspx	NO
<i>TAX FRAUD</i>	Kansas Department of Revenue		https://www.kdor.org/misclass/default.htm	YES
Kentucky				
<i>UI FRAUD</i>	Office of Employment and Training	Report Fraud: (502) 564-3240		NO
<i>WC FRAUD</i>	Kentucky Department of Workers' Claims Constituent Services;	Workers' Claims: 1-800-554-8601	http://www.labor.ky.gov/workersclaims/Pages/Constituent-Services-%28Specialists-Ombudsmen%29.aspx	NO
<i>TAX FRAUD</i>	Kentucky Department of Revenue		http://revenue.ky.gov/inv/rtf.htm	YES
Louisiana				
<i>UI FRAUD</i>	Louisiana Workforce Commission	Fraud Line: 1-800-201-3362	http://tinyurl.com/mh5vgmj	YES
<i>WC FRAUD</i>	Louisiana Workforce Commission	Fraud Line: 1-800-201-3362	http://tinyurl.com/lm8ksyx	YES
<i>TAX FRAUD</i>	Special Investigations Division of the Louisiana Department of Revenue	Tax Fraud: (225) 219-2280	http://tinyurl.com/ldf5ryz	NO



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Maine	Maine Department of Labor	Tip Line: (207) 621-5120	http://www.maine.gov/labor/misclass/	YES
Maryland	Department of Labor, Licensing and Regulation	Information: (410) 767-9885	http://dldr.maryland.gov/workplace	NO--Forms Available
Massachusetts	Executive Office of Labor and Workforce Development	Information: 1-877-965-2267; JTFTips@state.ma.us	http://www.mass.gov/lwd/eolwd/jtf/	YES
Michigan				
	<i>UI FRAUD</i> Michigan Unemployment Insurance Agency	Fraud: 1-855-842-7463	http://tinyurl.com/mkzqhvu	
	<i>WC FRAUD</i> Michigan Department of Licensing and Regulatory Affairs, Workers' Compensation Agency	Information: 1-888-396-5041, option 8 for fraud reporting	http://www.michigan.gov/wca	NO
	<i>TAX FRAUD</i> Michigan Department of Treasury	Fraud: (517) 636-4156 or ReportTaxFraud@Michigan.gov		NO
Minnesota				
	<i>UI FRAUD</i> Minnesota Unemployment Insurance Program	UI Information: (651) 296-6141	http://tinyurl.com/ldztx3g	YES - https://mn.gov/uimn/fraud-report/
	<i>WC FRAUD</i> Minnesota Department of Labor & Industry	Information: 1-800-342-5354	http://www.dli.mn.gov/WC/IndpCont.asp	
	<i>TAX FRAUD</i> Minnesota Department of Revenue	Fraud: 1-800-657-3594 or withholding.tax@state.mn.us		NO



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Mississippi				
<i>UI FRAUD</i>	Mississippi Department of Employment Security	Information: 1-866-806-0272	http://tinyurl.com/l7qv5gq	NO
<i>WC FRAUD</i>	Mississippi Attorney General, Insurance Fraud Division	Information: 1-888-528-5780 or agins@ago.state.ms.us		NO
<i>TAX FRAUD</i>	Mississippi Department of Revenue	Tax Information: (601) 923-7088		NO
Missouri	Department of Labor & Industrial Relations	Information: (573) 751-1099	http://labor.mo.gov/offthebooks/	YES
Montana	Montana Department of Labor & Industry, Employment Relations Division, Independent Contractor Central Unit	Information: (406) 444-9029 or dcox@mt.gov	http://erd.dli.mt.gov/work-comp-regulations/montana-contractor/independent-contractor	YES
Nebraska	Department of Labor	Information: 1-800-627-3611	http://tinyurl.com/lslld6fs	
Nevada				
<i>UI FRAUD</i>				
<i>WC FRAUD</i>	Nevada Attorney General	Fraud Hotline: 1-800-266-8688	http://ag.nv.gov/About/Criminal Justice/Workers Comp/	
<i>TAX FRAUD</i>	NO EMPLOYER WITHHOLDING TAX			
New Hampshire	Task Force on the Misclassification of NH Workers	Information: (603) 271-8492 deborah.stone@ins.nh.gov or ehathorn@labor.state.nh.us	http://www.nh.gov/nhworkers/	YES
New Jersey				
<i>UI FRAUD</i>	Department of Labor and Workforce Development	Report Fraud: (609) 777-4304		NO
<i>WC FRAUD</i>	Department of Labor and Workforce Development	Information: (973) 622-6014 ext. 214	http://lwd.dol.state.nj.us/labor/wc/content/fraud.html	NO
<i>TAX FRAUD</i>	Department of Treasury	Tax Fraud: (609) 292-6400	http://www.state.nj.us/treasury/taxation/catch.shtml	YES



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New Mexico				
<i>UI FRAUD</i>	Department of Workforce Solutions	Information: 1-877-664-6984		NO
<i>WC FRAUD</i>	Workers' Compensation Administration	Information: 1-800-255-7965	http://www.workerscomp.state.nm.us/fraud.php	NO
<i>TAX FRAUD</i>	Taxation and Revenue Department	Tax Fraud: 1-866-457-6789	http://tinyurl.com/lSz2pMg	NO
New York	New York Department of Labor	Information: 1-866-435-1499	http://tinyurl.com/m5y2s37	YES--Forms Available
North Carolina				
<i>UI FRAUD</i>	Division of Employment Security		http://www.ncesc1.com/main/reportfraud.asp	YES
<i>WC FRAUD</i>	North Carolina Industrial Commission	Fraud Reporting: 1-888-891-4895 or fraudcomplaints@ic.nc.gov		NO
<i>TAX FRAUD</i>	Department of Revenue	Fraud: 1-800-232-4939	http://www.dornc.com/taxes/reportfraud.html	YES--Form Available
North Dakota				
<i>UI FRAUD</i>	Job Service North Dakota	Information: (701) 328-4995		NO
<i>WC FRAUD</i>	Workforce Safety & Insurance	Fraud Hotline: 1-800-243-3331	http://tinyurl.com/m4zb3qg	YES
<i>TAX FRAUD</i>	State Tax Commissioner	Information: (701) 328-1248 or withhold@nd.gov	http://tinyurl.com/m73bycc	NO



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Ohio				
<i>UI FRAUD</i>	Department of Job and Family Services, Office of Unemployment Compensation	Information: 1-800-686-1555, option 2	http://ifs.ohio.gov/ouc/Compl_Efforts.stm	NO
<i>WC FRAUD</i>	Bureau of Workers' Compensation	Information: 1-800-644-6292	http://tinyurl.com/lwsjus6	YES
<i>TAX FRAUD</i>	Department of Taxation, Criminal Investigations Division	Report Fraud: 1-800-757-6091	http://tinyurl.com/l7usl9g	YES
Oklahoma				
<i>UI FRAUD</i>	Employment Security Commission	Information: 525-1500 or 1-800-555-1554		NO
<i>WC FRAUD</i>	CompSource Oklahoma	Fraud Hotline: 1-800-899-1847	http://www.compsourceok.com/policyholders/fraud-resources/report-fraud/	YES
<i>TAX FRAUD</i>	Oklahoma Tax Commission	Information: (405) 521-3160		NO
Oregon	Oregon Independent Contractors	Information: (503) 947-1520 or ic.info@state.or.us	http://www.oregon.gov/IC/pages/index.aspx	YES
Pennsylvania				
<i>UI FRAUD</i>	Department of Labor & Industry	Information: 1-800-692-7469	http://tinyurl.com/kcnrxvj	YES
<i>WC FRAUD</i>	Bureau of Workers' Compensation, Compliance Section	Information: (717) 787-3567	http://tinyurl.com/loou8xp	NO
<i>TAX FRAUD</i>	Department of Revenue	Tax Fraud: (717) 783-4649 or revocti@state.pa.us	http://tinyurl.com/8axu8py	YES



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Rhode Island				
<i>UI FRAUD</i>	Department of Labor and Training, Unemployment Insurance	Information: (401) 462-1522 or ui-tdi-fraud@dlt.ri.gov	http://www.dlt.ri.gov/ui/UIFraud.htm	NO
<i>WC FRAUD</i>	Department of Labor and Training, Worker' Compensation	Information: (401) 462-8100 option 7 or WCFraud@dlt.ri.gov		NO
<i>TAX FRAUD</i>	Division of Taxation	Information: (401) 574-8941		NO
South Carolina				
<i>UI FRAUD</i>	Department of Employment and Workforce	Information: (803) 737-2400, option 7	http://dew.sc.gov/emp-content-ui-fraud.asp	YES
<i>WC FRAUD</i>	Attorney General	Information: 1-888-953-7283	http://www.scag.gov/insurance-fraud	NO - Form Available
<i>TAX FRAUD</i>	Department of Revenue	Tax Fraud: (803) 898-5953	http://tinyurl.com/kn76j2n	YES - Form Available
South Dakota				
<i>UI FRAUD</i>	Department of Labor and Regulation	Information: (605) 626-7649	http://dlr.sd.gov/ui/uioverpaymentspossiblefraud.aspx	NO
<i>WC FRAUD</i>	Attorney General	Fraud: (605) 773-3215 or atghelp@state.sd.us		NO
<i>TAX FRAUD</i>	NO EMPLOYER WITHHOLDING TAX			
Tennessee	Tennessee Employee Misclassification Advisory Task Force	WC and UI: 1-888-243-7283	http://www.tn.gov/labor-wfd/EMEEF/	YES
Texas				
<i>UI FRAUD</i>	Texas Workforce Commission	Information: 1-800-252-3642	http://tinyurl.com/3u9jl49	NO
<i>WC FRAUD</i>	Department of Insurance	Information: 1-800-252-3439 or fraudunit@tdi.texas.gov;	http://www.tdi.texas.gov/fraud/onlinereport.html	YES
<i>TAX FRAUD</i>	NO EMPLOYER WITHHOLDING TAX			



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Utah	Labor Commission	Information: (801) 530-6112	http://tinyurl.com/lmrclub	NO
Vermont				YES
<i>UI FRAUD</i>	Department of Labor	Information: (802) 828-4333	http://labor.vermont.gov/fraud/	YES
<i>WC FRAUD</i>	Department of Labor	Information: (802) 828-2286	http://labor.vermont.gov/fraud/	YES
<i>TAX FRAUD</i>	Department of Taxes	Information: (802) 828-5787		NO
Virginia				
<i>UI FRAUD</i>	Virginia Employment Commission	Information: 1-800-782-4001	http://tinyurl.com/n3usft4;	NO
<i>WC FRAUD</i>	Virginia State Police, Insurance Fraud Program	Information: (804) 674-2771	http://www.stampoutfraud.com/Home/ReportFraud.aspx	YES
<i>TAX FRAUD</i>	Department of Taxation	Information: (804) 367-8031		NO
Washington				
<i>UI FRAUD</i>	Employment Security Department	Information: 1-888-266-1987	http://tinyurl.com/7r2pzah	NO
<i>WC FRAUD</i>	Department of Labor & Industries	Information: 1-888-811-5974	http://tinyurl.com/nnbok9	YES
<i>TAX FRAUD</i>	NO EMPLOYER WITHHOLDING TAX			
West Virginia	Office of the Insurance Commissioner	Information: 1-800-779-6853	http://www.wvinsurance.gov/OIGFraudUnit.aspx	YES
Wisconsin				
<i>UI FRAUD</i>	Department of Workforce Development	Report Misclassification: workermisclass@dwd.wisconsin.gov	http://tinyurl.com/lcxu53t	NO
<i>WC FRAUD</i>	Department of Workforce Development	Report Misclassification: workermisclass@dwd.wisconsin.gov	http://tinyurl.com/lcxu53t	NO
<i>TAX FRAUD</i>	Department of Revenue	Information: (608) 266-2772	http://www.revenue.wi.gov/faqs/ise/fraud.html	NO--Tax Fraud Form Available



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Wyoming				
<i>UI FRAUD</i>	Department of Workforce Services	Information: 1-888-996-9226		NO
<i>WC FRAUD</i>	Department of Workforce Services	Fraud Hotline: 1-888-996-9226		NO
<i>TAX FRAUD</i>	NO EMPLOYER WITHHOLDING TAX			

