



## Employees

### **Businesses with Employees**

Information about hiring, recordkeeping, and other topics for business owners with employees.

<http://www.irs.gov/businesses/small/article/0,,id=98862,00.html>

### **Independent Contractors vs. Employees**

Before you can determine how to treat payments you make for services, you must first know the business relationship that exists between you and the person performing the services.

<http://www.irs.gov/businesses/small/article/0,,id=99921,00.html>

### **Employment Taxes for Small Business**

If you have employees, you are responsible for Federal Income Tax Withholding, Social Security and Medicare taxes and Federal Unemployment Tax Act (FUTA).

<http://www.irs.gov/businesses/small/content/0,,id=98942,00.html>