



AMERICANS for TAX REFORM

722 12th Street N.W.

Fourth Floor

Washington, D.C.

20005

T: (202) 785-0266

F: (202) 785-0261

www.atr.org

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Dear Members of Congress,

I write in support of H.R. 1319, the “Modern Worker Empowerment Act,” and H.R. 1320, the “Modern Worker Security Act,” both of which have been introduced by Congressman Kevin Kiley (R-Calif.). These bills would protect the rights of independent workers by codifying clear, practical criteria for allowing a worker to self-identify as an independent contractor.

Americans for Tax Reform urges all members of Congress to cosponsor the Modern Worker Empowerment Act and the Modern Worker Security Act.

Workers have faced a jarring back-and-forth when it comes to regulation of their independent contractor status. After the Trump administration reinstated longstanding precedent with a simple two-factor test in its 2021 independent contractor rule, the Biden administration rescinded that rule and implemented its own 2024 rule that greatly restricted the ability for workers to self-identify as independent contractors.

The Modern Worker Empowerment Act would codify a two-factor test for determining independent contractor status akin to the 2021 rule, focusing the analysis on whether another person has “significant control” over the details of the work being performed and whether the worker takes on the “opportunities and risks” of entrepreneurship. In effect, this bill would give workers greater flexibility to identify as independent contractors if they choose to do so and it would prevent a future administration from reverting back to more restrictive rules imposed by the executive branch.

The Modern Worker Security Act would further protect the rights of independent workers by clarifying that receiving voluntary portable benefits has no bearing whatsoever on independent contractor status. This ensures that independent workers can receive voluntary benefits—such as health savings accounts, health insurance coverage, retirement savings, or skills training—without losing the ability to be their own boss.

Workers should be able to choose the status that works best for them and deserve to have stability. Together, these two bills will protect worker choice and improve quality of life for independent workers.

All members of Congress should cosponsor the Modern Worker Empowerment Act and Modern Worker Security Act.

Onward,

Grover Norquist
President, Americans for Tax Reform