

## Policy regarding 1099 forms to Apprentices

### Policy regarding Employer Certification of Applicant Hours

Adopted June 24, 2009

In general, employers must be able to provide social security records for their employees when those employees seek a license. However, the Board has noted that certain individuals are unable to produce those records and has checked “no” on the relevant form. These records are necessary for the Board as they show a supervisory employment relationship generally necessary for an apprenticeship. When such a situation takes place, the form shall be deemed to be incomplete and the following policy applies:

1. If the records are unavailable because the applicant was unpaid, then the following must be provided:

A. A certification by the supervising master plumber/gas-fitter, under pains and penalties of perjury, that the applicant was not paid for the time that they worked.

B. A copy of the contract between the master and the applicant showing an agreement that the work was unpaid.

C. A list of jobs, with contact information, to allow the Board to verify independently that the applicant worked on those jobs.

2. If the records are unavailable because the applicant was issued an IRS 1099 form, thus indicating social security was not withheld, the following must occur:

A. The employing master should be notified that they may contact the relevant tax authorities if the use of the 1099 was in error.

B. In the event the master does not correct the 1099 issue and become able to provide social security records, they must fill in an affidavit approved by the Board regarding the applicant's employment.

In this instance the employer may also be required to appear before the Board.

3. It is the obligation of all Masters to adhere to this policy when they agree to take on an apprentice.

Failure to adhere to these provisions constitutes unprofessional conduct and may subject the master to disciplinary action. As the application is considered incomplete without adherence to this policy, an applicant may be subject to having their application being returned as incomplete. Such an applicant may choose to file a complaint against the master. If such a complaint has been filed, the Board would have justification for granting the applicant an appearance before the Board. The Board may then be willing to consider additional evidence by the applicant demonstrating that all laws and regulations have been adhered to and that the applicant has accrued the required experience for the license sought.