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Wednesday, March 28, 2007

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South Florida -

BOCA RATON, FL - **Richard R. Shavell, CPA**, president of Shavell & Company, P.A., a Boca Raton-based certified public accounting and consulting firm, has been selected by the national Associated Builders and Contractors, Inc. (ABC) to testify before Congress as well as selected to be primary author of a statement to Congress in a hearing by the House Education and Labor Subcommittee on Workforce Protections. The scheduled hearing is entitled "*Providing Fairness to Workers Who Have Been Misclassified as Independent Contractors*" and will take place at 10:30 a.m. in Washington D.C. on Tuesday, March 27, 2007.

Rich Shavell, of Boca Raton, FL, is chair of ABC's National Tax Advisory Group and serves on the National Legislative Committee for 2007. ABC is a national association representing 24,000 merit shop construction and construction-related firms in 79 chapters across the United States.

Shavell is a member of the Florida East Coast Chapter ABC and has been an ABC member since 1989. Previously Shavell was a member of the National Tax Advisory Group from 1990-1996, and served as its chairman in 1997, 1998, in addition to the present. ABC's Tax Advisory Group leads ABC's Government Affairs Department in developing and promoting an agenda of federal tax items of specific concern to the construction industry. He also serves on ABC's National Legislative Committee, which is ABC's voice to ensure that ABC continues to be recognized as the premier resource for

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construction workplace issues before the federal, legislative, executive and judicial branches of government. These workplace issues include labor-management relations and unnecessary federal government interference in the workplace.

The issue for the March 27 hearing focuses on how construction companies classify workers as employees vs. independent contractors for tax purposes. The issue has been a contentious one for contractors who benefit from hiring seasonal or infrequent independent contractors rather than full time employees. Opponents say misclassification of workers as independent contractors deprives the government of millions in tax revenues and also allows contractors to undercut competition when bidding jobs due to lower costs. According to ABC and Shavell, the IRS classification reporting and withholding requirements are vague. The group's testimony addresses three areas:

- 1) a statement that ABC supports a level playing field for all business and ABC supports the necessity of ensuring workers who are misclassified receive appropriate relief;
- 2) reaffirmation that independent contractors are integral to the construction industry and our country's dynamic economy; and
- 3) evaluation of typical proposed resolutions to address worker misclassification.

**Carin Nersesian**, director of Government Affairs for ABC, noted, "Rich Shavell's knowledge of our industry and long-term commitment to fair tax laws for contractors made him the first choice to represent ABC before Congress. Properly classifying a worker's status can have an overwhelming impact on the ability of small contractors to continue to function in our economy. It is very important that ABC bring these issues to light in this hearing."

Mr. Shavell represented ABC in front of the IRS on December 14, 2005 and January 17, 2007 as part of a coalition of industry associations addressing a contractor tax code issue in the IRS's Industry Issue Resolution program. He established and coordinated the development of ABC's Tax Agenda. The Tax Agenda documents ABC's policies,

positions, and proposed code changes for key tax issues affecting ABC members. In addition, Mr. Shavell serves on ABC's Florida East Coast Chapter's Legislative Committee.

Over the years, Shavell has testified on behalf of ABC members before: the House Ways and Means Committee (1991 & 1995), Senate Finance Committee (1991), the House Committee on Small Business (1998), and IRS on Proposed Regulations (1990 & 2006). He has given presentations at ABC's Legislative Conferences and Annual Conventions and has published several articles in ABC's monthly publications, nationally, *Construction Executive* and locally, *Building Florida*.

In addition, Shavell provides technical support to ABC's Government Affairs Department, interpreting proposed legislation, developing strategy, and assisting in meetings with legislators. He opened a dialogue between ABC and the IRS in the early 1990's that continues today.

Shavell & Company, P.A. is a full service certified public accounting and consulting firm with offices in Boca Raton and Stuart, FL. Since January 2002, Shavell and Company, P.A. has offered a full array of tax and accounting services for small and medium-sized businesses. For the real estate and construction industries, Shavell & Company helps clients with bonding maximization, cash flow analysis and planning, job costing, business consulting, Section 1031 structuring, due diligence, project feasibility analysis and cost segregation studies.

For more information, visit [www.shavell.net](http://www.shavell.net), or email [info@shavell.net](mailto:info@shavell.net), or contact Shavell & Company at 950 Peninsula Corporate Circle, Suite 1000, Boca Raton, FL 33487-1384, 561-997-7242.

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