

Massachusetts General Laws Annotated  
Part I. Administration of the Government (Ch. 1-182)  
Title XXI. Labor and Industries (Ch. 149-154)  
Chapter 149. Labor and Industries (Refs & Annos)

M.G.L.A. 149 § 195

§ 195. Tax credits and other economic incentives; covered employees deemed as client's employees under professional employer agreements; status as small, minority-owned, disadvantaged, woman-owned business or other underutilized class of enterprise

Effective: August 10, 2018  
Currentness

(a) For purposes of the determination of tax credits and other economic incentives provided by the commonwealth or other government entity and based on employment, covered employees shall be deemed solely the client's employees. A client shall be entitled to the benefit of any tax credit, economic incentive or other benefit arising as the result of the employment of covered employees of such client. Notwithstanding that the PEO is the reporting employer for the purposes of the federal Internal Revenue Service form W-2, the client shall continue to qualify for the benefit, incentive or credit. If the grant or amount of any benefit, incentive or credit is based on number of employees, then each client shall be treated as employing only those covered employees involved in a PEO relationship by such client. Covered employees working for other clients of the PEO shall not be counted. Each PEO shall provide, upon request by a client or by agency employment information reasonably required for administration of any tax credit or economic incentive and necessary to support any request, claim, application or other action by a client seeking any tax credit or economic incentive.

(b) With respect to a bid, contract, purchase order or agreement entered into with the commonwealth or a political subdivision thereof, a client company's status or certification under federal or state law as a small, minority-owned, disadvantaged, woman-owned business or other underutilized class of enterprise shall not be affected because the client company has entered into a PEO relationship.

**Credits**

Added by St.2018, c. 228, § 22, eff. Aug. 10, 2018.

M.G.L.A. 149 § 195, MA ST 149 § 195

Current through Chapter 46, except Chapter 41 of the 2019 1st Annual Session

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