

Article - Labor and Employment

§8-610.1.

An employing unit that has knowingly failed to properly classify an individual as an employee under § 8-201.1 of this title shall pay contributions for 2 years:

- (1) at a rate applied to the taxable wage base that would have been assigned to the employing unit under this subtitle if the employing unit had not knowingly failed to properly classify an individual as an employee; plus
- (2) two percentage points.