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# Subcontractors

## Internal Revenue Code & Treasury Regulations

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<b><u>Section</u></b>	<b><u>Title of Section</u></b>
<a href="#"><u>3121(a)</u></a>	Definition - Wages
<a href="#"><u>3401(a)</u></a>	Federal Income Tax Withholding – Definition - Wages
<a href="#"><u>31.3121(d)-1</u></a>	Who are employees
<a href="#"><u>31.3121(d)-2</u></a>	Who are employers
<a href="#"><u>31.3306(i)</u></a>	Who are employees for Federal Unemployment Tax
<a href="#"><u>31.3401(c)-1</u></a>	Who are employees for Federal Income