**Section 240.100 Purpose and Scope**

a) The Act addresses the practice in the construction industry of some contractors misclassifying individuals as independent contractors in order to avoid payroll taxes, unemployment insurance contributions, workers' compensation premiums and minimum wage and overtime payments. This practice of misclassification puts contractors that comply with tax and employment laws at a competitive disadvantage.

b) For purposes of ensuring that contractors comply with tax and employment laws, the Department of Labor, the Department of Employment Security, the Department of Revenue and the Illinois Workers' Compensation Commission shall cooperate by sharing information concerning any suspected misclassification of employees as independent contractors.