
ANCHORING FAMILIES
ERICSA
20 25
EMPOWERING COMMUNITIES
ERICSA 62ND ANNUAL
TRAINING CONFERENCE & EXPOSITION
MAY 18-22, 2025
NORFOLK
VIRGINIA

Help! How to Handle Self-Employed Parents

- Mary Ann Volk
- Christina Mahoney
- Mitchell D. Broudy

Massachusetts Department of Revenue Child Support Services

Alternate Income Project

MaryAnne Wolk

Massachusetts Department of Revenue Child Support Services

Alternative Income Project

Issue: CSS had an incomplete income profile of parents who owe support which was impacting our ability to effectively collect child support and accurately establish and modify child support orders.

- Traditional quarterly wage income is not telling the whole story
- Non-traditional income is becoming more and more prevalent
- New hire reporting of independent contractors helps but not everyone understands/aware of requirement
- Self-reported income (i.e. filing a tax return) also helps but only when a return is filed …. And many individuals with non-wage income do not file/self-report

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Goal of the Project: Leverage state tax data to increase collections and to have accurate information to use when establishing/modifying orders

- State statutes (M.G.L. c. 119A. § 14(b) and M.G.L. c. 62C) in place that require state reporting of 1099 income and providing access to any state tax information to CSS

- CSS obtained income for Tax Years 2020-2024. This includes:
  - 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-R and 1099-S
  - W2 and W2G
  - MA State Tax Return and all associated schedule

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For Tax Year 2024:

- Over 50% of parents who had no reported traditional wage income known to CSS had income reported through tax data.

- 90% of that income was 1099 income.

- In our initial sampling of data of non-paying parents with 1099 income – over 80% had not filed a state tax return for the year that they had reported 1099 income, and many had not filed tax returns for several years prior.

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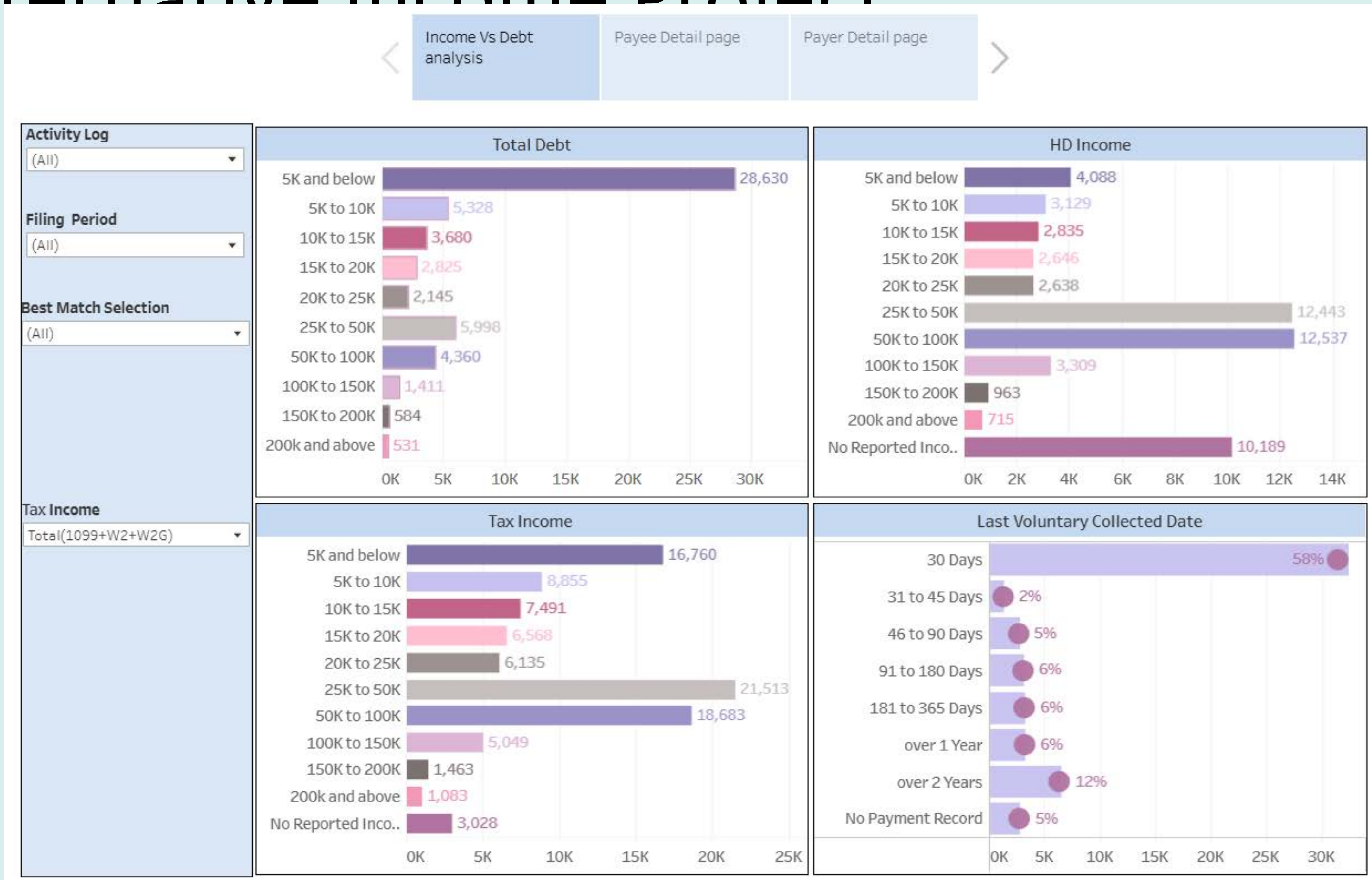

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Alternative Income Project

Massachusetts Department of Revenue

Child Support Enforcement Division

Participant Alternate Income Search Report

"WARNING: This page may contain Federal Tax Information subject to disclosure and use restrictions"

Detail Report

Participand ExtID	Participant ID	TAX ID Type	Participant Name

Filing Period

Income type	12/31/2021	12/31/2022	12/31/2023	12/31/2024
TOTAL_INCOME	$64,323.87	$79,454.75	$81,557.77	$83,829.43
TAXABLE_WAGES_W2	$64,065.79	$79,089.89	$81,305.97	$83,292.66
GROSS_WINNINGS_W2G	$0.00	$0.00	$0.00	$0.00
BARTERING_1099B	$0.00	$0.00	$0.00	$0.00
STOCKS_1099B	$0.00	$0.00	$0.00	$0.00
TOTAL_CAPITAL_GAINS_1099DIV	$122.29	$188.17	$0.00	$136.89
TOTAL_ORDINARY_DIVIDENDS_1099DIV	$135.79	$175.11	$242.30	$387.48
AGRICULTURE_PAYMENTS_1099G	$0.00	$0.00	$0.00	$0.00
UNEMPLOYMENT_COMP_1099G	$0.00	$0.00	$0.00	$0.00
TAXABLE_GRANTS_1099G	$0.00	$0.00	$0.00	$0.00
RTAA_PROGRAMS_1099G	$0.00	$0.00	$0.00	$0.00
INTEREST_INCOME_1099INT	$0.00	$1.58	$9.50	$12.40
INTEREST_ON_US_BONDS_1099INT	$0.00	$0.00	$0.00	$0.00

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We Know…

An important part of the project is the outreach to the parent and letting them know, we know about their income.

Developed talking points and a new contact letter that staff can send a parent:

> *The Child Support Services Division of the Department of Revenue (DOR) is providing services in your child support case. We have information that you had income, including ___[amount]___from ____[company]___ in __[year]_, yet you are not currently paying your child support order and owe significant arrears.*

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Independent Contractors (1099-NEC)

The definition of employees under MA law includes services provided as an independent contractor and independent contractors are required to be included in New Hire reporting.

IC Law in place for several years but difficult to assess compliance

- Reliance on New Hire Reporting but not all were reporting independent contractors and CSS didn't have any way to identify those who weren't
- Payors of independent contractors are reporting 1099-NEC

- With 1099-NEC data now in hand, CSS piloted an approach utilizing both an IWO and an income levy.

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For parents who had income reported as an independent contractor:

- Send an income withholding notice and attempt to follow up with the payer of income;
- If not successful, send the payer of income an income levy with the following language:

> *The levy shall remain in effect until the obligor's child support arrears are paid in full or DOR issues a release of levy. M.G.L. c. 119A, § 6 (b)(5). If you fail or refuse to surrender any property subject to this levy, you will be liable in a sum equal to the amount not surrendered, together with costs and interest. M.G.L. c. 119A, § 6(b)(7).*
>
> *Please contact me at [tel #] if you have any questions or if you make regular, periodic payments (i.e. weekly, biweekly, monthly) so that DOR can determine if an Income Withholding Order is more appropriate.*

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Independent Contractors (1099-NEC) – What We Have Seen/Challenges

- Lot of work/education with the payors of independent contractors
  - Initial response is often “not an employee”
  - Lack of understanding about their obligation for non-employees
  - Where to send the IWO for independent contractors, often not the same as where you send the IWO for employees

- System challenges
  - Not distinguishing between an employee and an independent contractor
  - IWOs generate to one central location

- Payees with inconsistent, sporadic earnings

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Uber & Lyft

- Reporting via a 1099-K but CSS is treating them as if they are reporting via a 1099-NEC
  - Current focus is on ensuring they honor IWOs not necessarily reporting under New Hire

Uber

- Honoring IWOs when the IWO gets to the right place
- Manual IWOs being sent

Lyft

- Significant engagement to get them to honor IWOs
- Identified the right place to send the IWO.
- Began complying but still need to streamline process.

DoorDash

- Agreed to implement IWOs for contractors same as employees through eIWO

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1099-K

- Utilizing income levy
- Identified a small number of entities to target to start - online marketplaces
- Major challenge to figure out who to contact and where to send the income levy

eBay

- Sent income levies on a small number of cases
- First response - “not an employee”
- Found a legal department that handles non-wage garnishments & they agreed to place a hold on the user accounts
- Provided contact information to follow-up and to send levies going forward
- We’ve seen people close eBay store – switch to another platform like Etsy

Amazon

- Sent income levies on a small number of cases
- First response - “not an employee”
- After getting no response from payroll, found a tax compliance officer that indicated they would forward levies to the appropriate team
- Still following up!

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Next up:

- Third-party payment processors – Block/Square, PayPal, Venmo, CashApp, etc.

- Focus on securities for levy/liquidation -- 1099-B and 1099-DIV

  Success Example: *Robinhood Markets, Inc. (1099-B)* is complying with levies on investment income

- Utilizing data for establishment and modification actions

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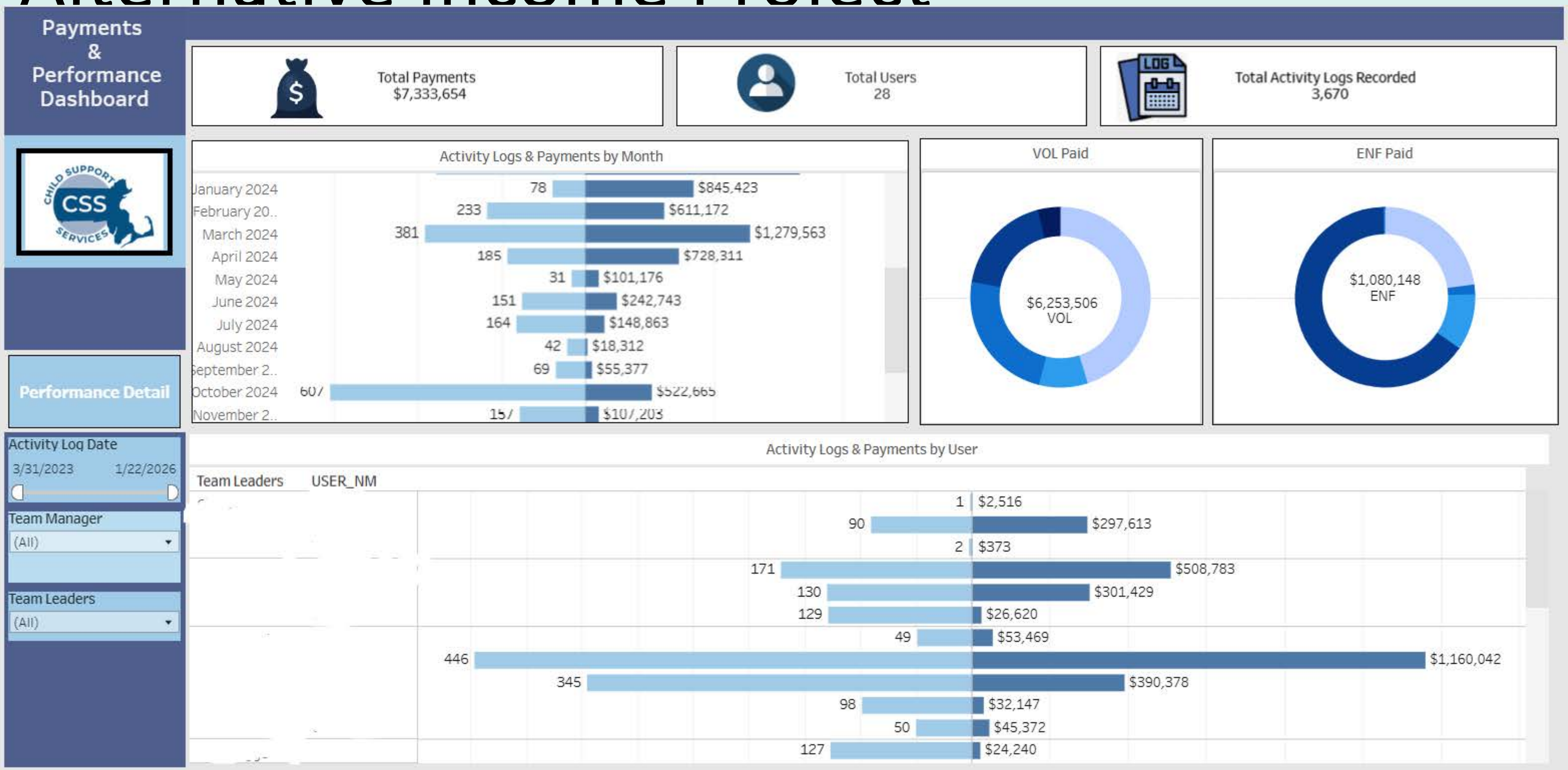

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Results thus far:

- 3,670 parents who owe support but were not complying with their obligation (most had $0 payment in the six months prior) were identified for contact.
- Almost half have made at least one payment since being associated with the project.
- $7.3M collected in total ($6.2M through income withholding or direct payment from the parent).
- $6.2M paid voluntarily and $1.1M through enforcement.
- 49% of collections through income withholding and 36% from the parent directly.

Help! How to Handle Self-Employed Parents

Christina Mahoney

The Challenge of Self-Employed NCPs

- No traditional paycheck or paystubs
- Income is often irregular or underreported
- Expenses reduce taxable income – but not actual income
- Lifestyle may not match reported earnings

Who is Considered Self-Employed?

- Sole proprietors
- Independent contractors
- Freelancers
- Gig workers (rideshare drivers, delivery drivers, tutors, home cleaners, Shipt, Instacart, Uber, Lyft)
- Partnerships and S-Corp owners

IRS vs. Child Support: Competing Definitions

- IRS: “Ordinary and necessary” expenses allowed
- Child Support: Real financial capacity - cash flow & ability to pay
    - Some IRS deductions disallowed in support cases
    - Courts may reject non-cash or inflated expenses

Schedule C

- Used by self-employed individuals
- Reports gross income and deductible expenses
- Determines **net income or loss**
- Filed with IRS Form 1040

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to *www.irs.gov/ScheduleC* for instructions and the latest information.

OMB No. 1545-0074
2024
Attachment Sequence No. **09**

Name of proprietor | **Social security number (SSN)**

A Principal business or profession, including product or service (see instructions) | **B Enter code from instructions**

C Business name. If no separate business name, leave blank. | **D Employer ID number (EIN)** (see instr.)

E Business address (including suite or room no.)
City, town or post office, state, and ZIP code

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2024, check here . . . ☐

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . . . ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file required Form(s) 1099? . . . ☐ **Yes** ☐ **No**

Schedule C – Breaking Down Part I and Part II

Part I – Business Income

- Line 1: Gross receipts/sales
- Line 4: Returns and allowances
- Line 7: Gross income (Line 1 minus Line 4)

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1
2	Returns and allowances	2
3	Subtract line 2 from line 1	3
4	Cost of goods sold (from line 42)	4
5	**Gross profit.** Subtract line 4 from line 3	5
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7	**Gross income.** Add lines 5 and 6	7

Part II – Business Expenses

- 20+ expense categories
- Examples:
  - Advertising
  - Car/truck expenses
  - Contract labor
  - Supplies
  - Utilities
- Line 31: Net profit (Line 7 minus Line 30)

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	18	Office expense (see instructions)	18
9	Car and truck expenses (see instructions)	9	19	Pension and profit-sharing plans	19
10	Commissions and fees	10	20	Rent or lease (see instructions):	
11	Contract labor (see instructions)	11	a	Vehicles, machinery, and equipment	20a
12	Depletion	12	b	Other business property	20b
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21	Repairs and maintenance	21
			22	Supplies (not included in Part III)	22
			23	Taxes and licenses	23
			24	Travel and meals:	
14	Employee benefit programs (other than on line 19)	14	a	Travel	24a
15	Insurance (other than health)	15	b	Deductible meals (see instructions)	24b
16	Interest (see instructions):		25	Utilities	25
a	Mortgage (paid to banks, etc.)	16a	26	Wages (less employment credits)	26
b	Other	16b	27a	Other expenses (from line 48)	27a
17	Legal and professional services	17	b	**Reserved for future use**	27b

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a	28
29	Tentative profit or (loss). Subtract line 28 from line 7	29
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: ____ and (b) the part of your home used for business: ____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.

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USE OF HOME

Part III **Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . ☐ **Yes** ☐ **No**

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

COST OF GOODS SOLD

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ___ / ___ / ___

44 Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:

a Business ____ **b** Commuting (see instructions) ____ **c** Other ____

45 Was your vehicle available for personal use during off-duty hours? . . . . . . ☐ **Yes** ☐ **No**

46 Do you (or your spouse) have another vehicle available for personal use? . . . . . . ☐ **Yes** ☐ **No**

47a Do you have evidence to support your deduction? . . . . . . ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? . . . . . . ☐ **Yes** ☐ **No**

VEHICLE EXPENSES

Part V **Other Expenses.** List below business expenses not included on lines 8–26, line 27b, or line 30.

48 Total other expenses. Enter here and on line 27a 48

OTHER EXPENSES

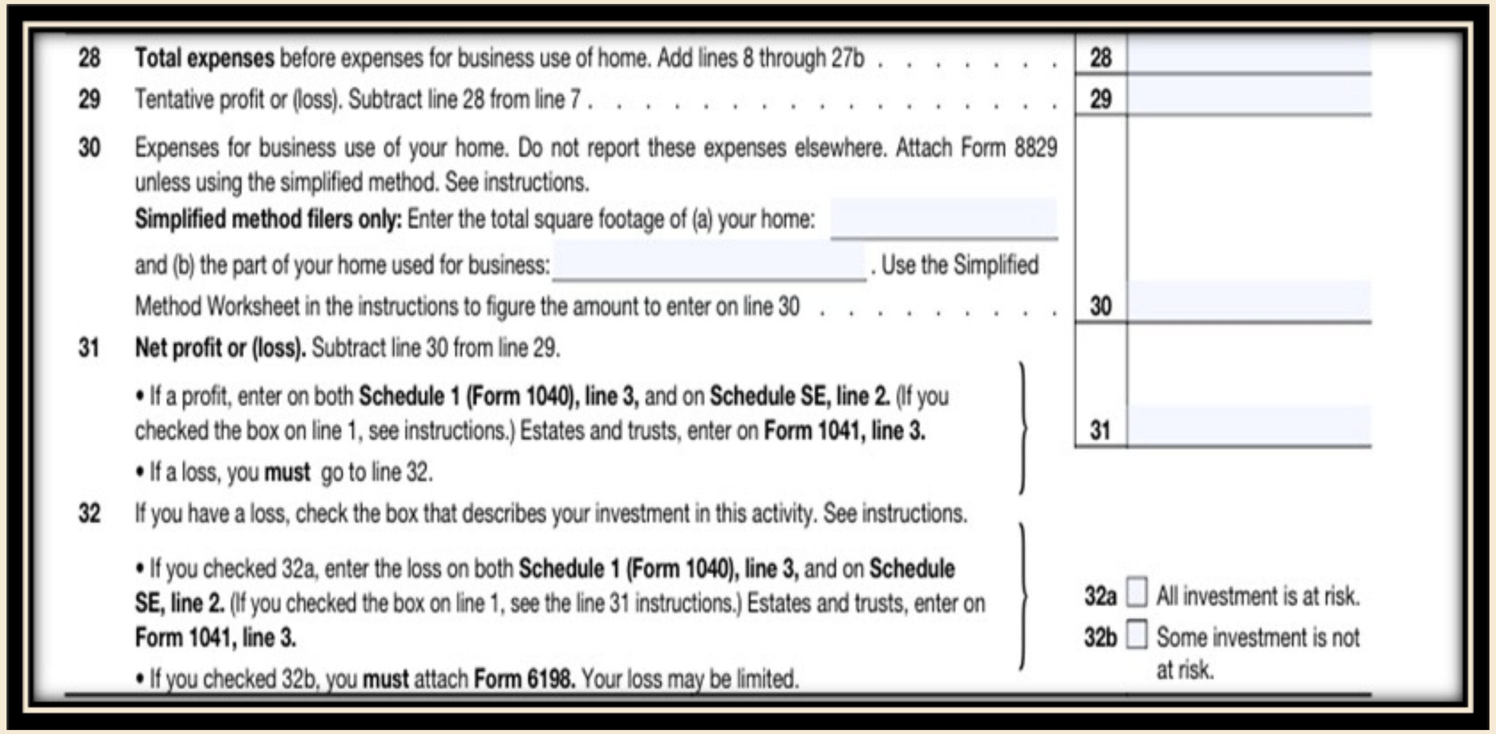
Use of Home

- Must be **exclusive** and **regular** use

- Primary business location or client meeting site

- Two methods:
    - Actual Expense Method
    - Simplified Method ($5/sq. ft., max $1,500)

⚠ Often misused by gig workers ⚠



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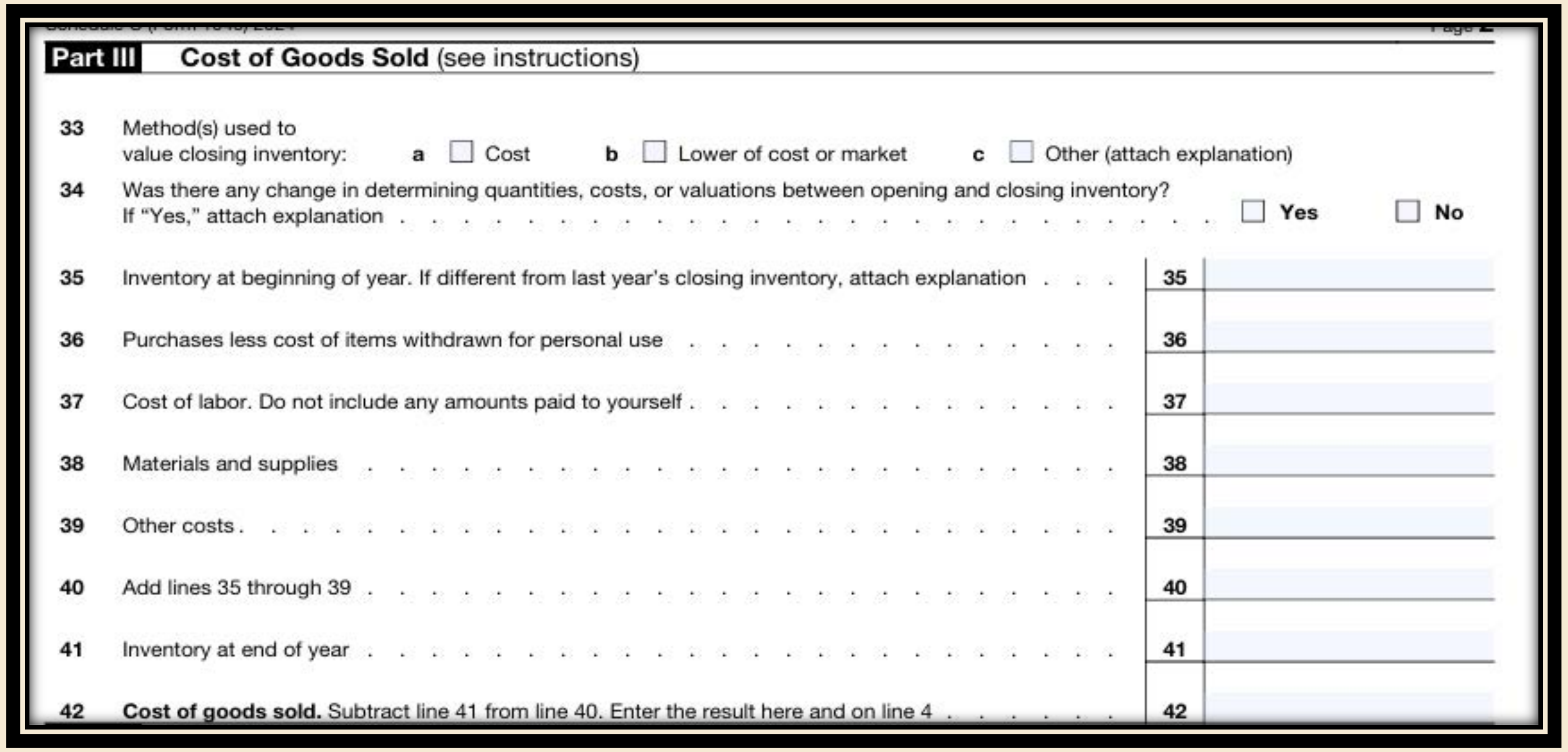
Cost of Goods Sold (COGS)

- Applies to **product-based** businesses
- Includes:
  - Raw materials
  - Wholesale inventory
  - Direct labor for production
- Inflated COGS = underreported income

⚠ Not valid for service-based work ⚠



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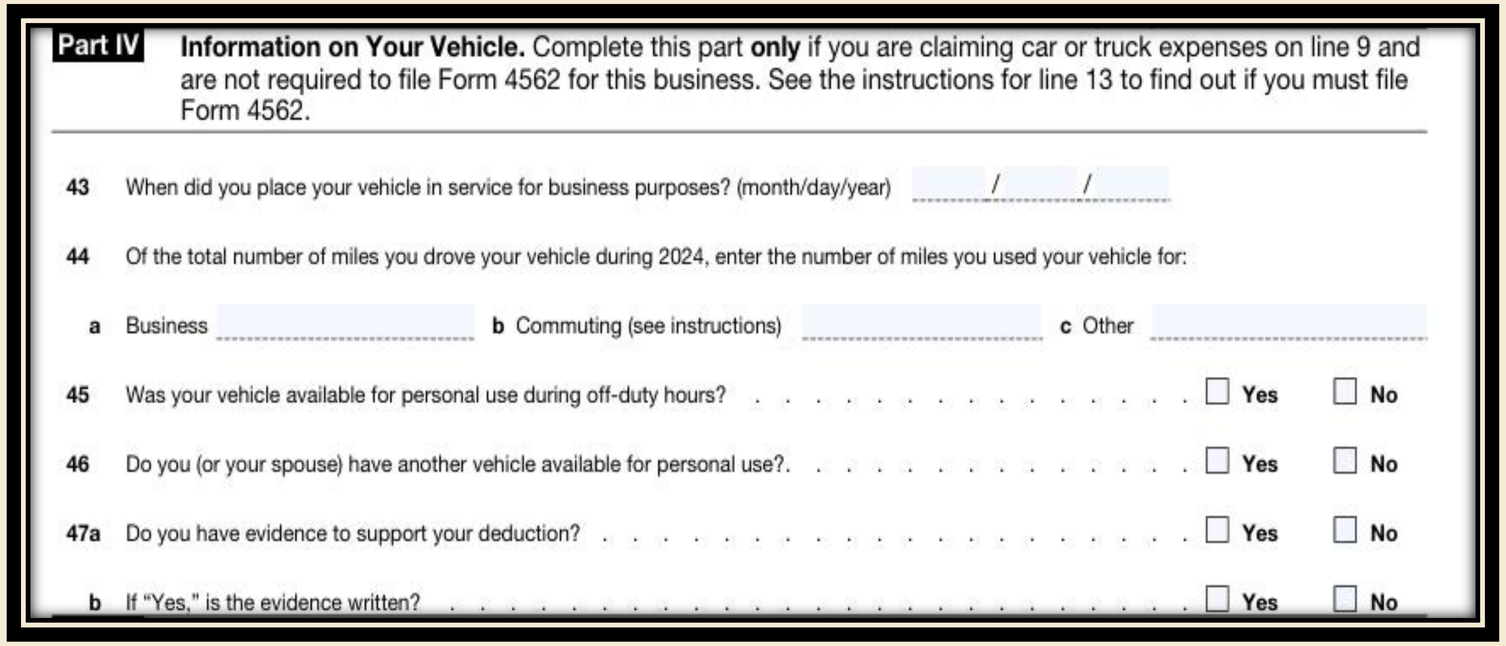
Vehicle Expense Deductions

- Two methods:
  - Standard Mileage ($0.67/mile in 2024)
  - Actual Expense (fuel, repairs, insurance, etc.)

- Must track:
  - Business vs. personal use
  - Mileage logs

⚠ Red flags: 90-100% "business use," no log, luxury cars ⚠



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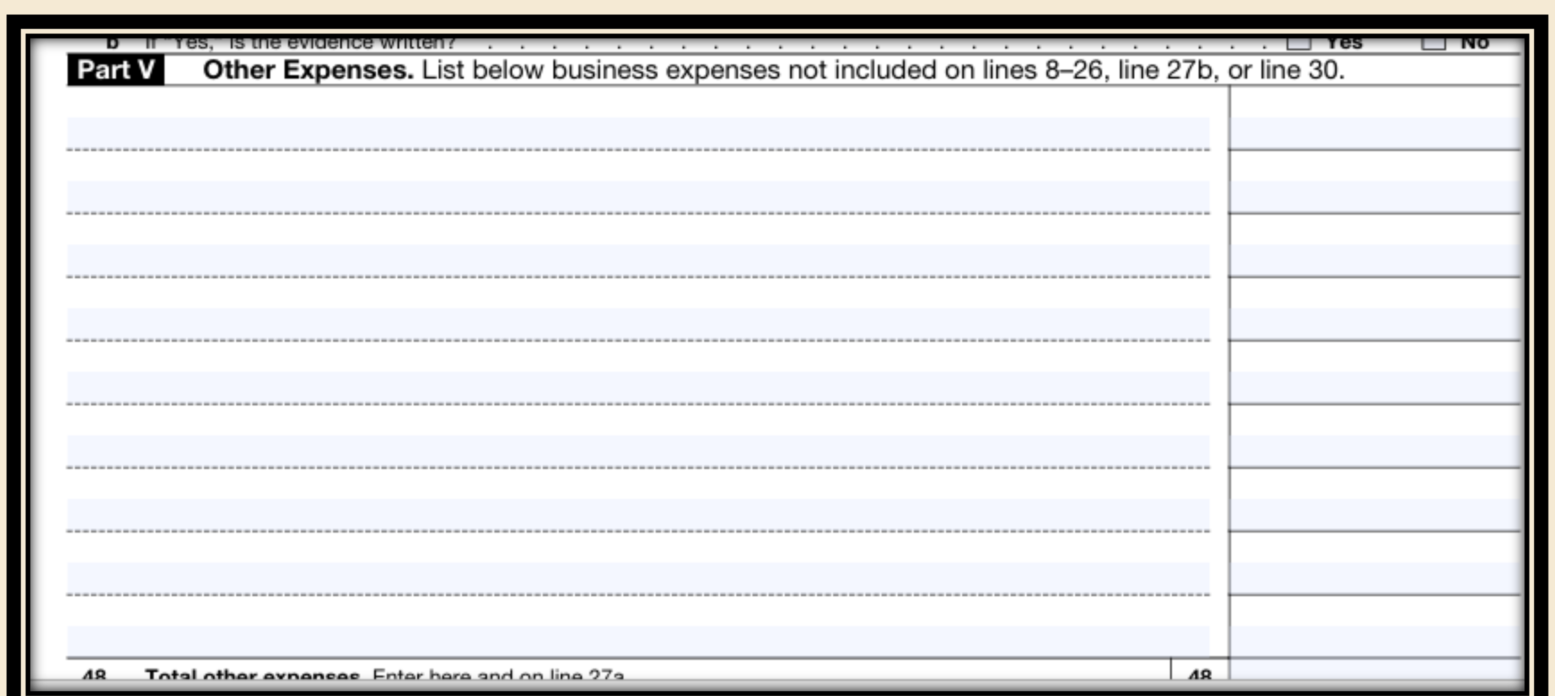
47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Other Expenses – The Catch-All Line

- Often used to hide personal spending
- Common entries:
  - Cell phone & internet
  - Meals & entertainment
  - Gifts, software, business subscriptions

⚠ Red flags: vague labels, large totals, no receipts, payments to family or shell companies⚠



b If "Yes," is the evidence written? Yes No

Part V **Other Expenses.** List below business expenses not included on lines 8–26, line 27b, or line 30.

48 **Total other expenses.** Enter here and on line 27a 48

Comparison of Deductions
Tax vs. Child Support

Expense	IRS Deductible?	Allowed for Child Support?
Cost of Goods Sold (COGS)	Yes	Generally Allowed
Depreciation & Amortization	Yes	Depends on Jurisdiction
Business Meals	50% Deductible	Usually Disallowed
Travel Expenses	Deductible	Scrutinized for Necessity
Home Office Deduction	Deductible	Often Disallowed
Employee Wages	Deductible	Allowed if Legitimate
Vehicle Expenses	Deductible	Partially Allowed Personal v. Business Use
Health Insurance Premiums	Deductible (Not as Business Expense)	Disallowed for the owner and family members but may be allowed for other employees
Retirement Contributions	Deductible	Depends on the state
Loan Interest	Deductible	Scrutinized to ensure business related, Principal Not Deductible
Professional Fees	Deductible	Allowed if Business-Related

Depreciation

Arguing Against Depreciation In Setting Child Support

- Non-cash expense – doesn’t impact cash flow
- Can be manipulated to lower taxable income
- Setting support focuses on ability to pay

Courts often disallow it

- Exceptions: assets-heavy businesses like farming/manufacturing; capital-intensive businesses

Tax Return Manipulation – Lifestyle Mismatch

Lifestyle vs. Reported Income

- Claimed business losses + luxury lifestyle
- Credit card balances don't match income
- Deductions unrelated to business type

⚠ Personal expenses disguised as business costs

Tax Return Manipulation – K-1 & SE Tax

K-1s, SE Tax, and Corporate Tricks

- 1120 (C-Corp), 1120S (S-Corp), 1065 (Partnerships) – issue Schedule K-1
- Schedule K-1: Profits & distributions – shows owner's actual income

Watch for:
- High distributions, low wages
- No SE tax reported despite profit
- Retained earnings not paid out
- Shareholder loans

Owner may be underpaying self to avoid support

Gig Economy and Child Support

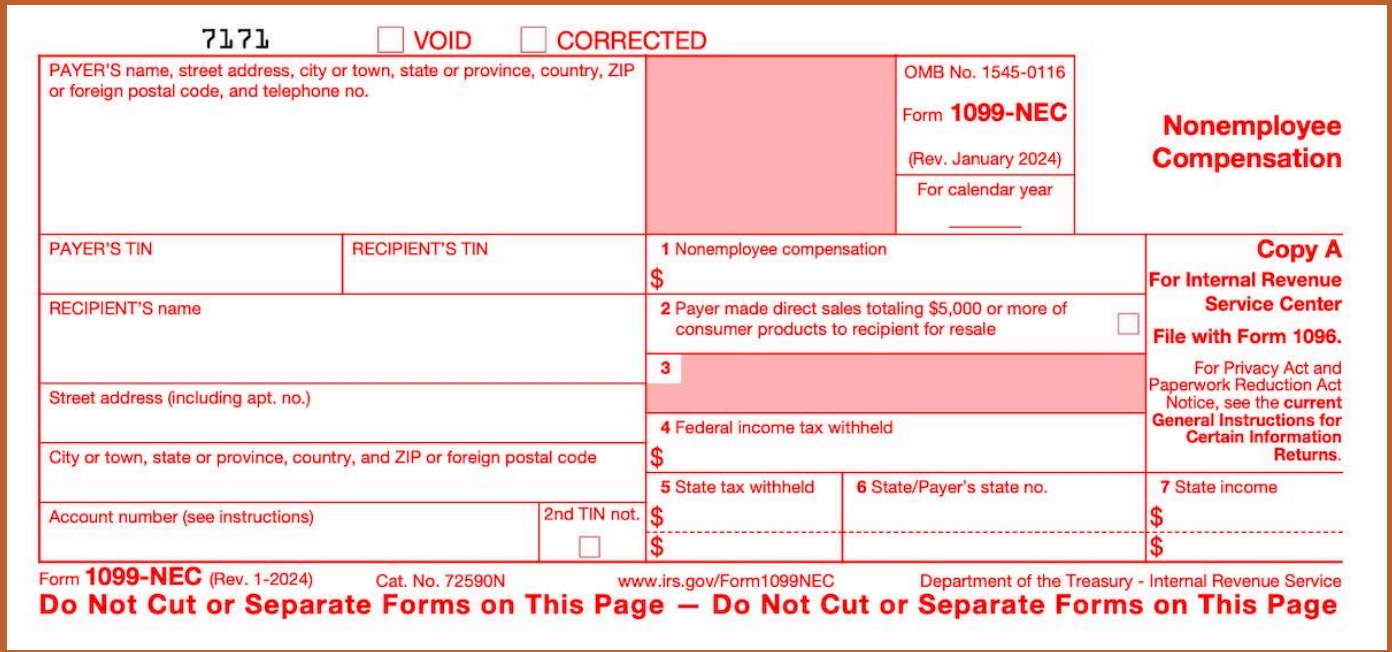
Gig Workers and Self-Employment

- App-based, freelance, and side hustle income
- Common platforms: Uber, Lyft, Door Dash, Instacart, Upwork, Etsy, Amazon, Airbnb
- Often classified as **independent contractors**
- Income reported via 1099-NEC or 1099-K
- **No taxes withheld** – creates underreporting risk
- May not use traditional bookkeeping or file Schedule C

Gig Economy and Child Support

Form 1099-NEC and 1099-K

- 1099-NEC = Nonemployee Compensation (formerly reported on 1099-MISC)
  - Nonemployee compensation totals $600 or more in a year
    - Fees, benefits, commissions, prizes, and awards for services performed
    - Freelance and gig workers (Uber, Lyft, Instacart)
  - Received by January 31st each year


7171 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

OMB No. 1545-0116

Form 1099-NEC

(Rev. January 2024)

For calendar year

Nonemployee Compensation

PAYER'S TIN | RECIPIENT'S TIN

1 Nonemployee compensation $

Copy A For Internal Revenue Service Center

RECIPIENT'S name

2 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale

File with Form 1096.

3

Street address (including apt. no.)

4 Federal income tax withheld $

For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.

City or town, state or province, country, and ZIP or foreign postal code

5 State tax withheld $ $ | 6 State/Payer's state no. | 7 State income $ $

Account number (see instructions) | 2nd TIN not.

Form 1099-NEC (Rev. 1-2024) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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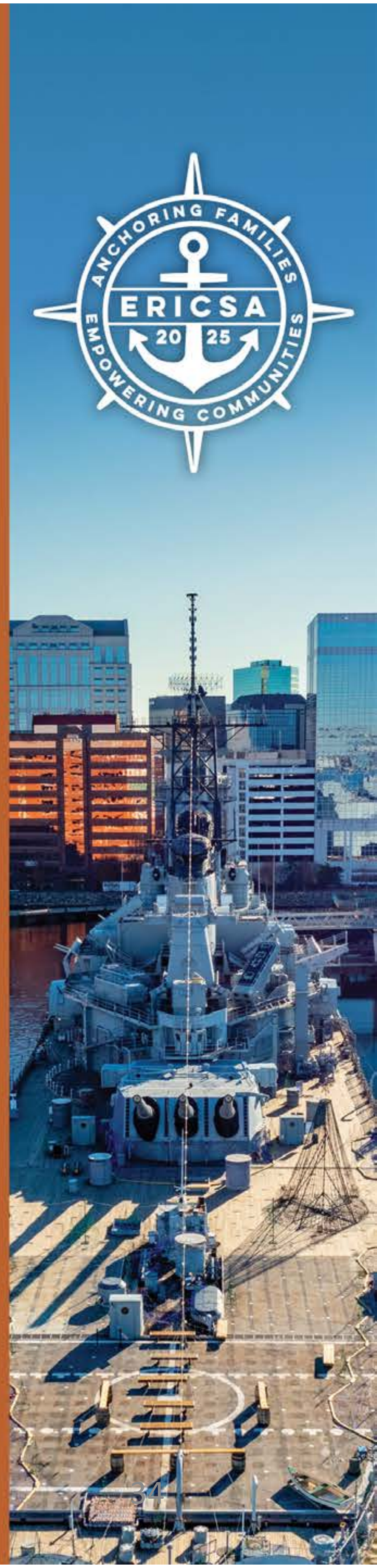
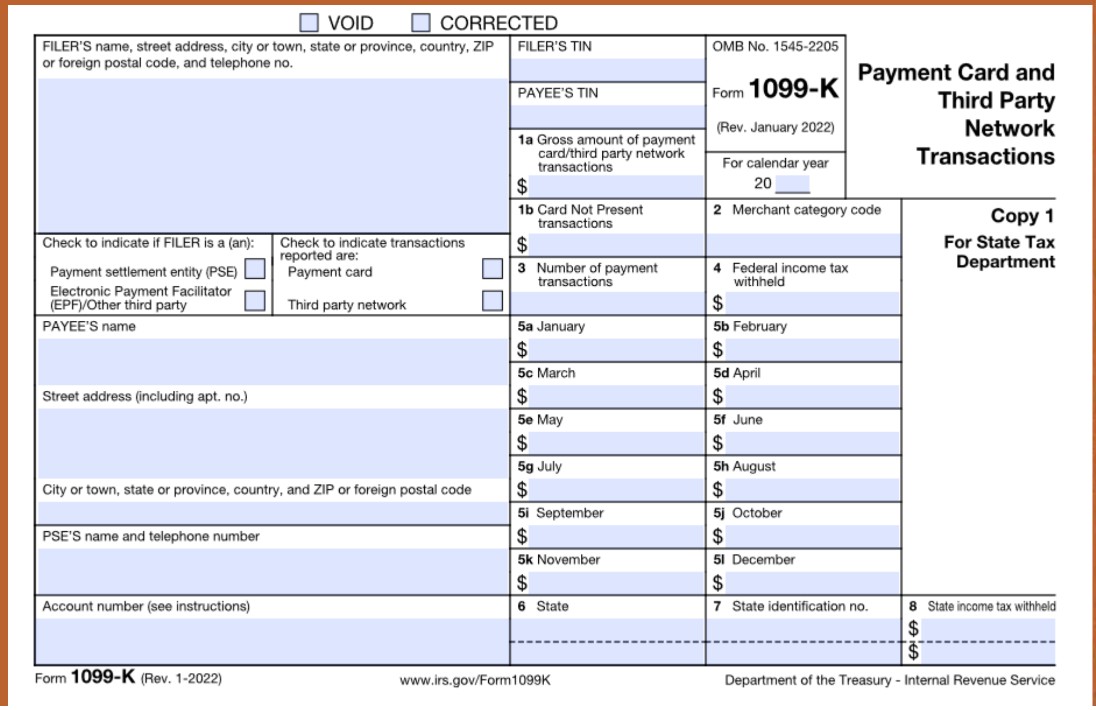


Gig Economy and Child Support

Form 1099-NEC and 1099-K

- 1099-K = Payment card and Third-Party Network Transactions
  - Card payments/transactions from online platforms, apps, or payment card processors totals $2500 or more in a year for 2025 (2024 = over $5000; 2026 on = $600)
    - Independent contractors report this income on **Schedule C** (Form 1040), Line 1
    - Etsy, eBay, Poshmark, PayPal, or Venmo
- Received by January 31st each year



VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

FILER'S TIN

PAYEE'S TIN

OMB No. 1545-2205

Form **1099-K**

(Rev. January 2022)

For calendar year 20___

Payment Card and Third Party Network Transactions

1a Gross amount of payment card/third party network transactions $

1b Card Not Present transactions $

2 Merchant category code

Check to indicate if FILER is a (an):
Payment settlement entity (PSE)
Electronic Payment Facilitator (EPF)/Other third party

Check to indicate transactions reported are:
Payment card
Third party network

3 Number of payment transactions

4 Federal income tax withheld $

Copy 1
For State Tax Department

PAYEE'S name

Street address (including apt. no.)

City or town, state or province, country, and ZIP or foreign postal code

PSE'S name and telephone number

5a January $	**5b** February $
5c March $	**5d** April $
5e May $	**5f** June $
5g July $	**5h** August $
5i September $	**5j** October $
5k November $	**5l** December $

Account number (see instructions)	**6** State	**7** State identification no.	**8** State income tax withheld
			$
			$

Form **1099-K** (Rev. 1-2022) www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

Gig Economy and Child Support

Common Expenses Claimed by Gig Workers

- **Vehicle Expenses**
  - Gas, oil, maintenance
  - Insurance and registration fees
  - Car washes
  - Parking and tolls
  - Depreciation or lease payments

Red Flags:

- 100% business use (rarely true)
- No mileage log
- Luxury vehicle claims for a budget gig

Gig Economy and Child Support

Common Expenses Claimed by Gig Workers

- **Phone and Internet**
  - Cell phone plans
  - Internet bills (home or mobile)
  - Portion claimed should match business use

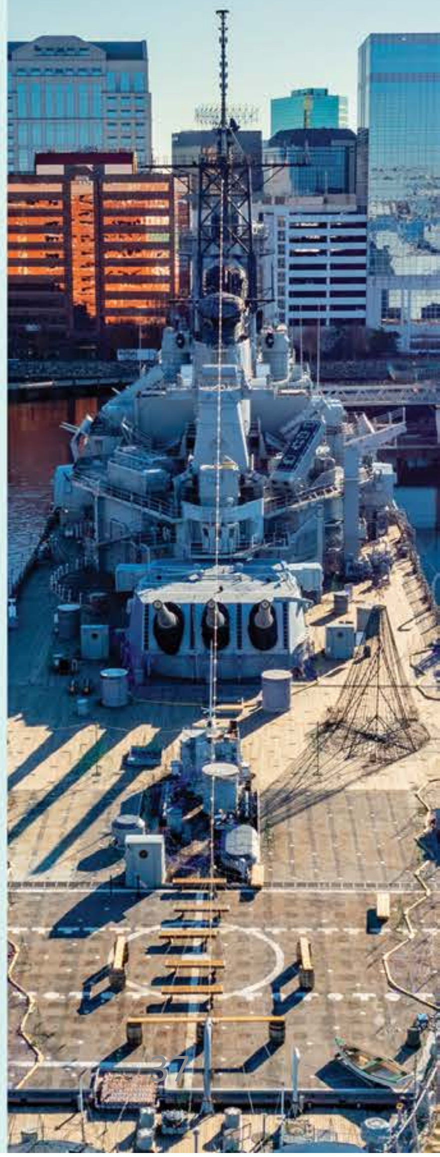
⚠ Red flags:

- 100% personal phone claimed as business
- No documentation showing business use

- **Supplies and Equipment**
  - Delivery bags, food storage, portable phone charges
  - Office supplies (if applicable)
  - Electronics used for business (laptops, phones)

⚠ Red flags:

- Duplicate deductions in “other expenses” or utilities
- Large tech purchases for low-revenue business



Gig Economy and Child Support

Common Expenses Claimed by Gig Workers

- **Vehicle Expenses**
  - Gas, oil, maintenance
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  - Parking and tolls
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Red Flags:

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- No mileage log
- Luxury vehicle claims for a budget gig

Gig Economy and Child Support

Common Expenses Claimed by Gig Workers

- **Travel and Meals**
  - Food while driving/delivering
  - Travel for multi-platform gigs or side businesses

⚠ Red Flags:

- ➢ Meals deducted without client interaction
- ➢ Trips that appear personal (e.g., vacations)

- **Home Office (sometimes)**
  - Only if they have a dedicated space used exclusively for gig work admin

⚠ Most drivers/dashers should not claim this unless they also run a side business from home

Gig Economy and Child Support

Gig Workers and Self-Employment

- Expected Expenses:
  - Platform fees & service charges (Uber/Lyft commissions; Instacart or DoorDash fees; Etsy/Ebay/Amazon listing-seller fees; Airbnb platform or cleaning fees)
  - Repairs and Maintenance (car repair and upkeep; bicycle or scooter repair)
  - License and Registration (business license (state/local); vehicle inspections required by the platform)
  - Bank fees and processing (PayPal, Stripe, Venmo fees for payments; ATM or account maintenance fees)

Gig Economy and Child Support

What You Should Ask For:

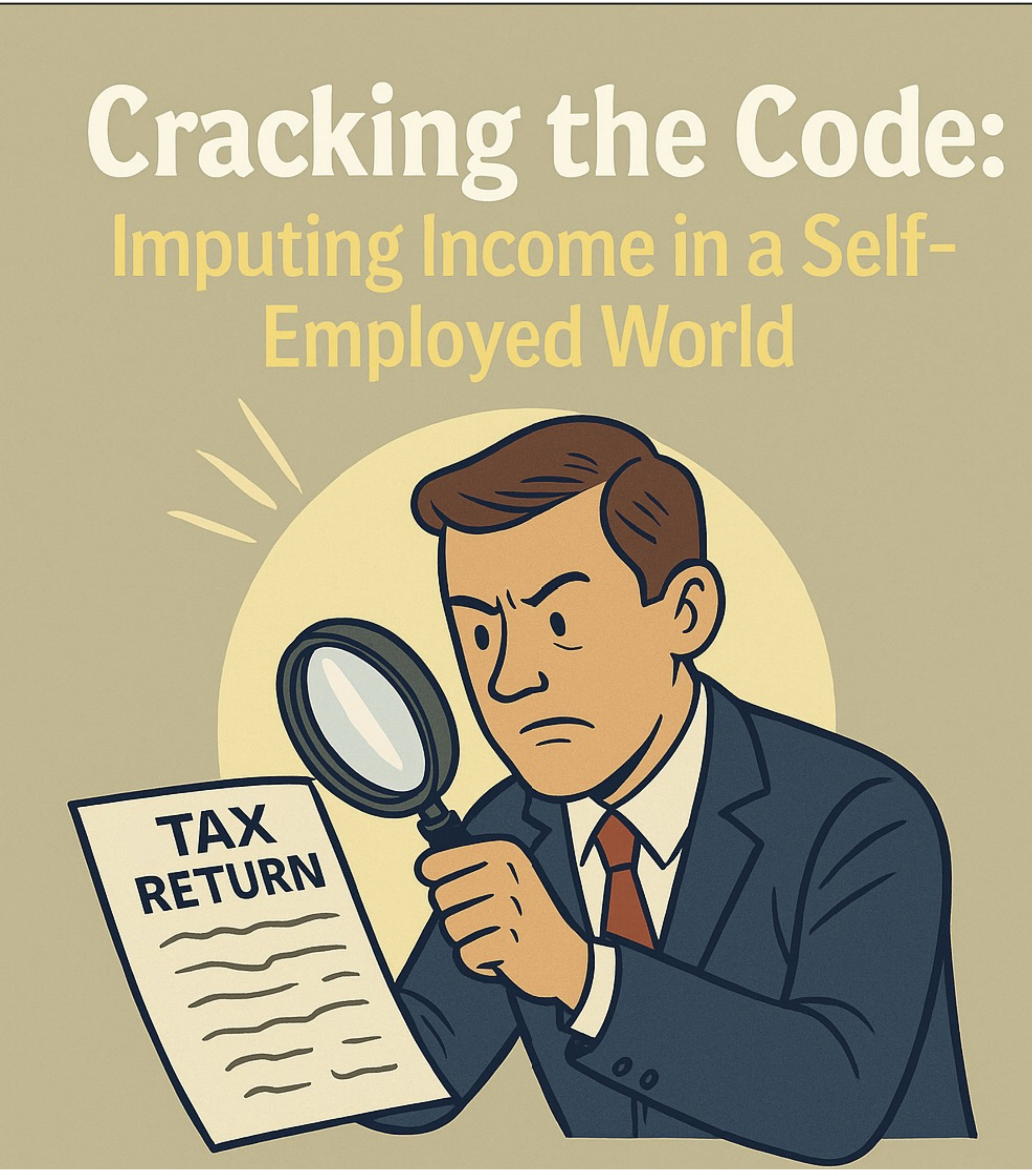
- 1099-NEC or 1099-K forms
- Schedule C (Profit or Loss from Business)
- Mileage logs (for vehicle deductions)
- Platform-generated earnings report
- Receipts for claimed expenses
- Bank records or app screenshots (especially for unreported income)

When No Taxes Are Filed

No Tax Return? Now What?

- Request alternate proof:
  - Bank records
  - Loan applications
  - Credit card statements
  - Payment apps (Venmo, CashApp, Paypal)
  - Invoices and contracts

- Look for unreported income and spending patterns



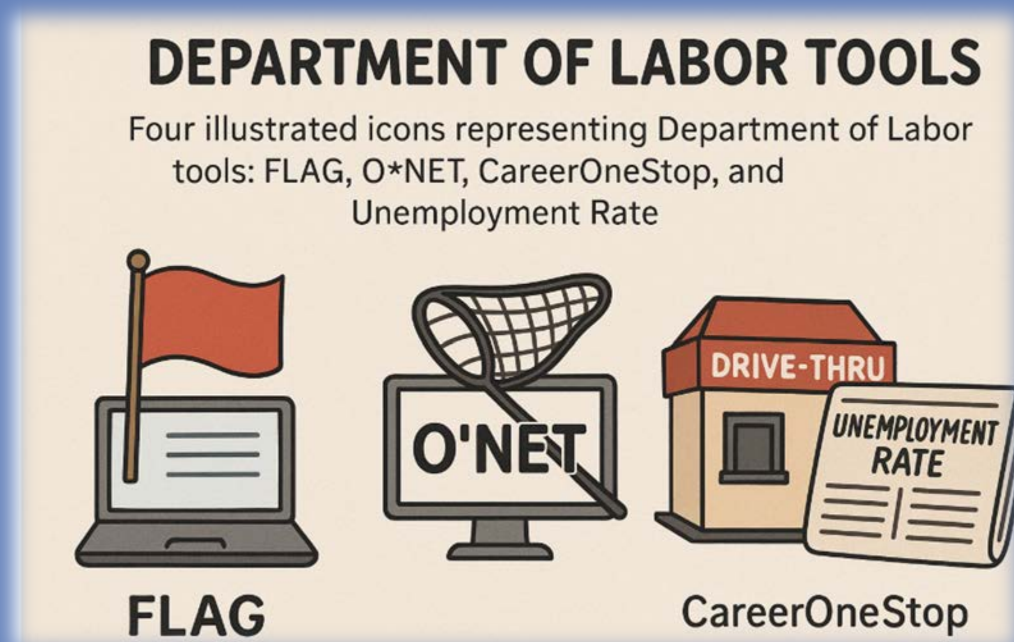
Self-employment can turn income determination into a guessing game —
but courts don't have to guess.

These next few slides show how to fact-check earnings, identify voluntary underemployment, and build fair imputation decisions rooted in objective economic evidence using tools provided from the United States Department of labor

Mitchell Broudy

US Department of Labor Tools

- Wages
  - O*NET
  - Foreign Labor Application Gateway – Wage Search
- Job Availability
  - CareerOneStop – Job Listings
  - Local Unemployment Rate



Foreign Labor Application Gateway

OFLC WAGE SEARCH

Please note that all fields are required for submission.

Select a Data Series:
7/2024 - 6/2025

Select a Collection:
- (•) All Industries
- ( ) ACWIA Higher Ed.

Enter in an Occupation (O*NET) Code and Title:
Don't know your Occupation Code?
47-3019.00 —— Helpers, Construction Trades, All Other

Select a State/Territory:
INDIANA

Select an Area Type:
- (•) County/ Township
- ( ) BLS Areas

Select an Area:
Use the USPS Zip Code Lookup to identify which County/Township
BROWN - Indianapolis-Carmel-Anderson, IN

Reset | Submit

U.S. DEPARTMENT OF LABOR
FLAG.DOL.GOV

Search Criteria

SOC Code	47-3019.00
Data Series	7/2024 - 6/2025
Collection	All Industries
State	INDIANA
Area Type	County/ Township
Area Selected	BROWN - Indianapolis-Carmel-Anderson, IN

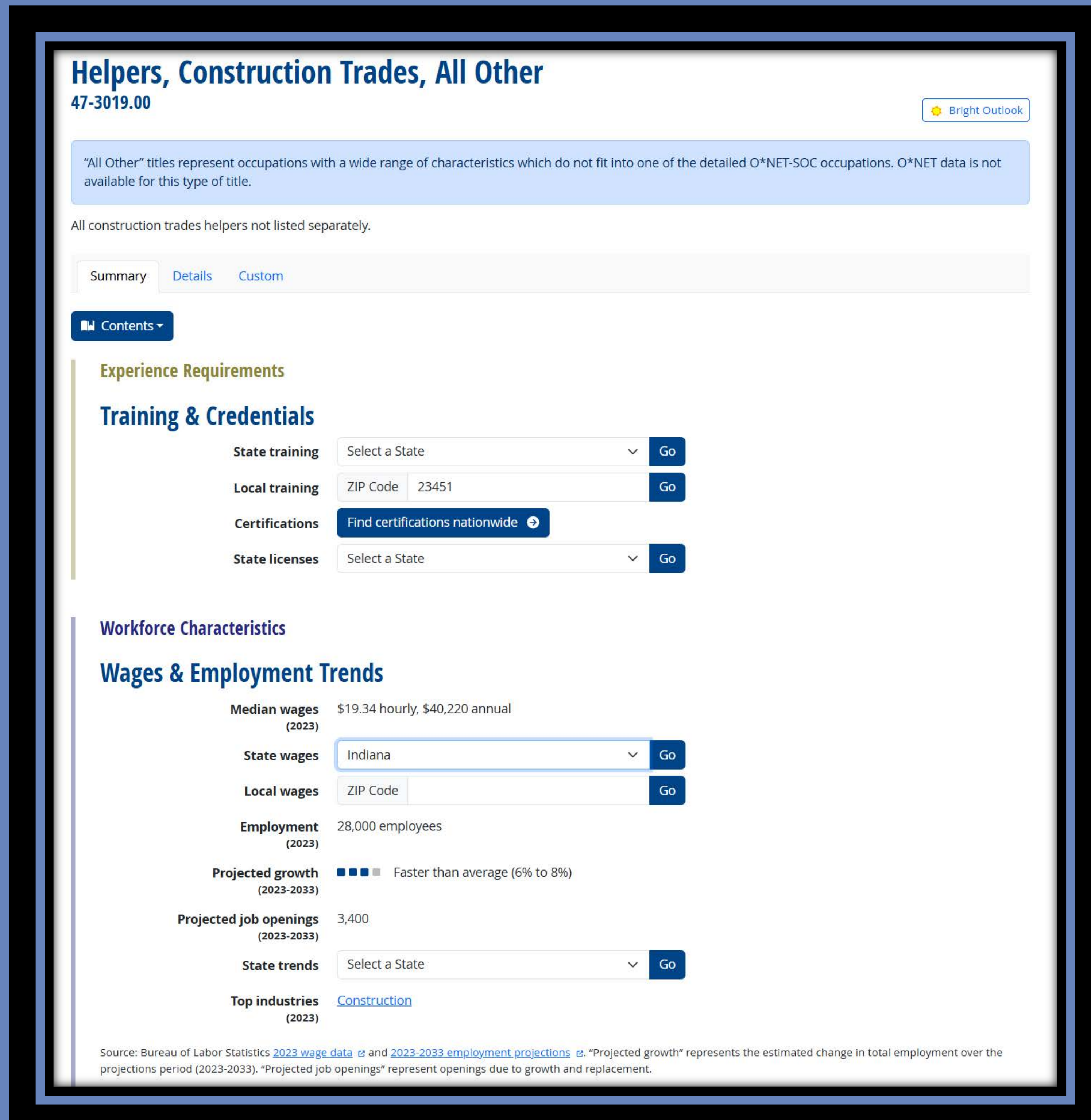
Search Results

Geo Level	1
SOC Code	47-3019
SOC Title	Helpers, Construction Trades, All Other

Wage Level	Hourly	Yearly
I	$13.53	$28,142.00
II	$15.90	$33,072.00
III	$18.27	$38,002.00
IV	$20.64	$42,931.00
MEAN (H-2B)	$18.29	$38,043.00

How are yearly wages calculated?

O*NET Online



Helpers, Construction Trades, All Other
47-3019.00

Bright Outlook

"All Other" titles represent occupations with a wide range of characteristics which do not fit into one of the detailed O*NET-SOC occupations. O*NET data is not available for this type of title.

All construction trades helpers not listed separately.

Summary | Details | Custom

Contents

Experience Requirements

Training & Credentials

State training	Select a State — Go
Local training	ZIP Code 23451 — Go
Certifications	Find certifications nationwide
State licenses	Select a State — Go

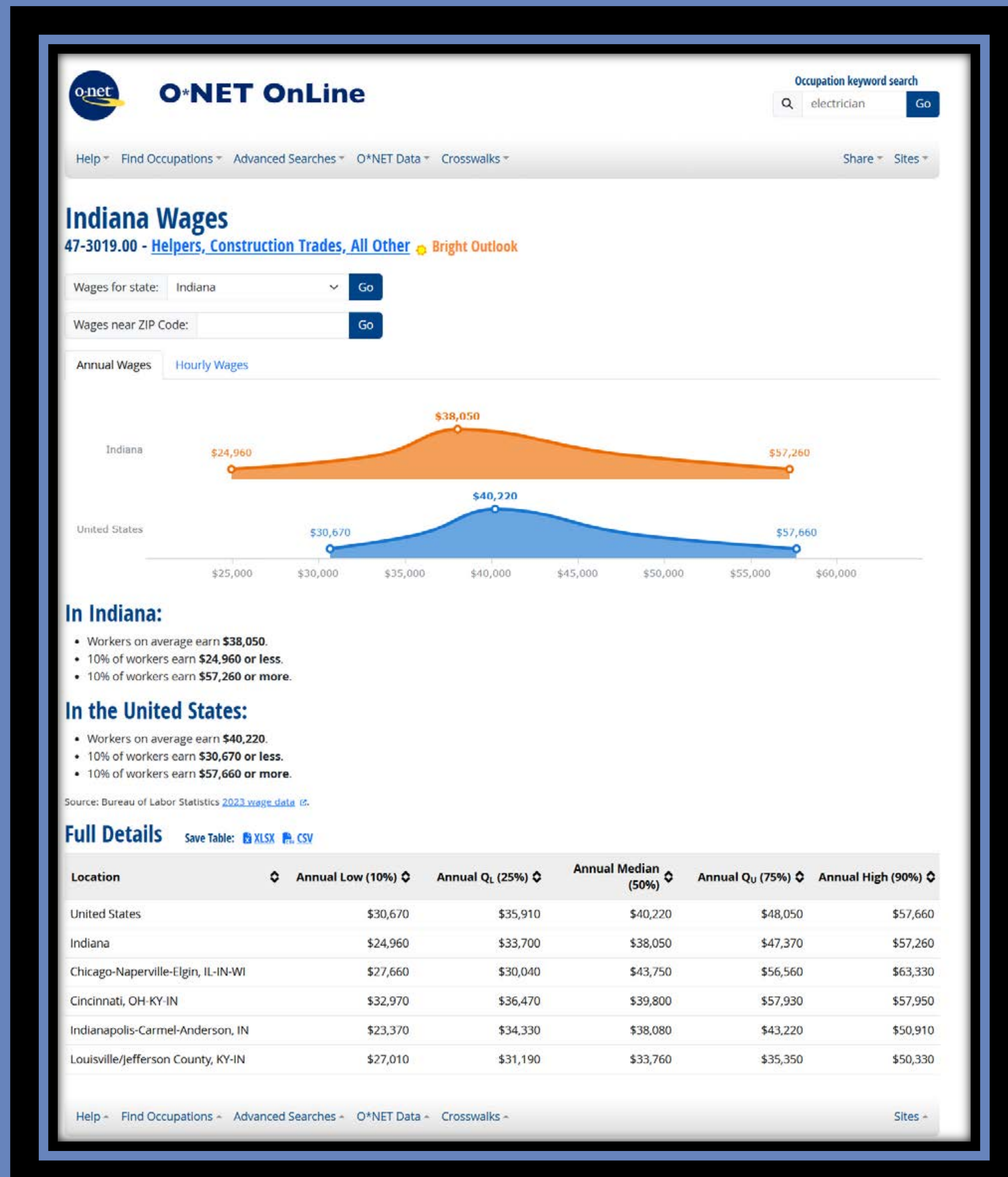
Workforce Characteristics

Wages & Employment Trends

Median wages (2023)	$19.34 hourly, $40,220 annual
State wages	Indiana — Go
Local wages	ZIP Code — Go
Employment (2023)	28,000 employees
Projected growth (2023-2033)	Faster than average (6% to 8%)
Projected job openings (2023-2033)	3,400
State trends	Select a State — Go
Top industries (2023)	Construction

Source: Bureau of Labor Statistics 2023 wage data and 2023-2033 employment projections. "Projected growth" represents the estimated change in total employment over the projections period (2023-2033). "Projected job openings" represent openings due to growth and replacement.

O*NET Online



O*NET OnLine

Occupation keyword search

electrician Go

Help Find Occupations Advanced Searches O*NET Data Crosswalks Share Sites

Indiana Wages

47-3019.00 - Helpers, Construction Trades, All Other Bright Outlook

Wages for state: Indiana Go

Wages near ZIP Code: Go

Annual Wages Hourly Wages

In Indiana:

- Workers on average earn **$38,050**.
- 10% of workers earn **$24,960 or less**.
- 10% of workers earn **$57,260 or more**.

In the United States:

- Workers on average earn **$40,220**.
- 10% of workers earn **$30,670 or less**.
- 10% of workers earn **$57,660 or more**.

Source: Bureau of Labor Statistics 2023 wage data

Full Details

Save Table: XLSX CSV

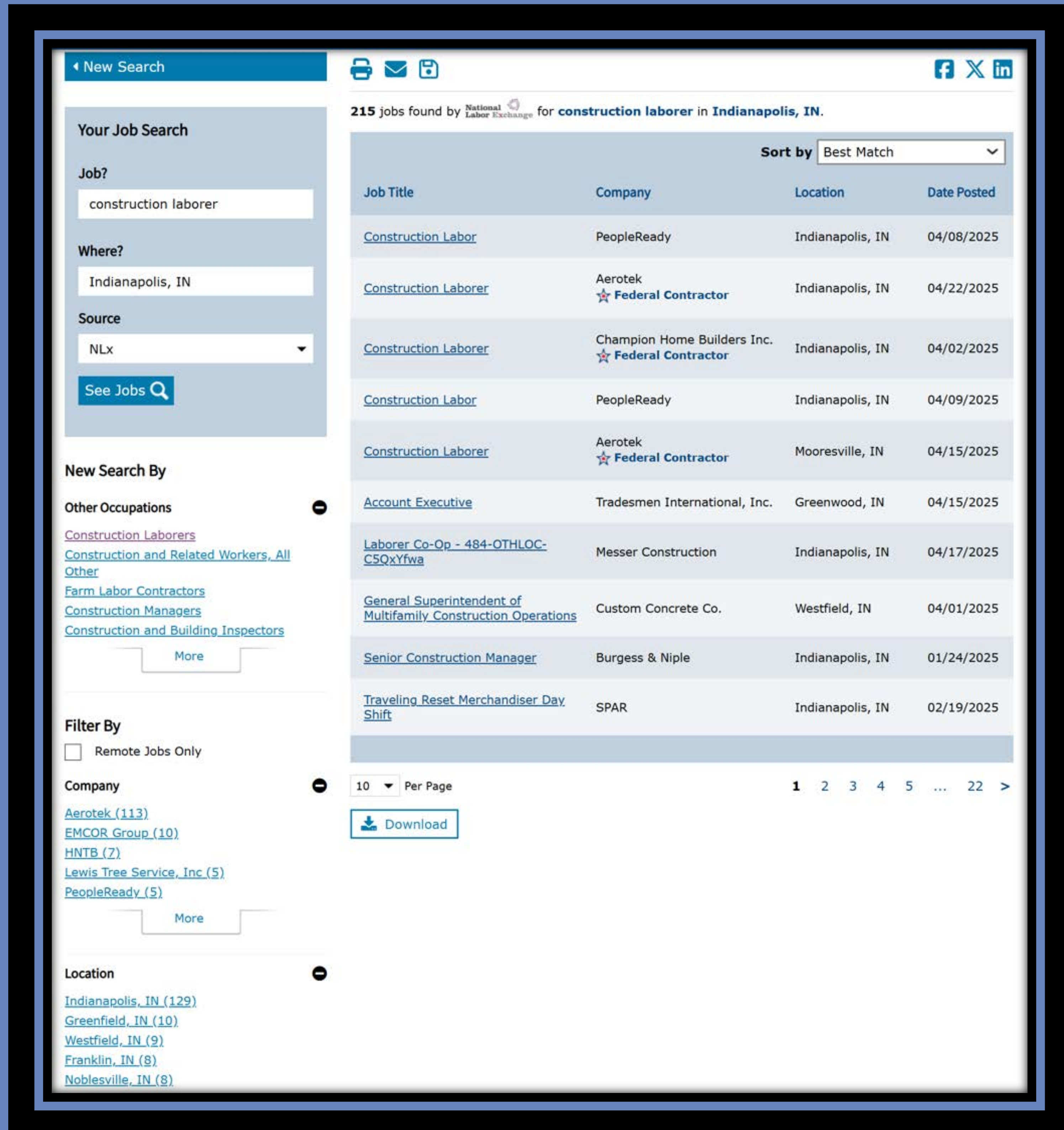
Location	Annual Low (10%)	Annual Q_L (25%)	Annual Median (50%)	Annual Q_U (75%)	Annual High (90%)
United States	$30,670	$35,910	$40,220	$48,050	$57,660
Indiana	$24,960	$33,700	$38,050	$47,370	$57,260
Chicago-Naperville-Elgin, IL-IN-WI	$27,660	$30,040	$43,750	$56,560	$63,330
Cincinnati, OH-KY-IN	$32,970	$36,470	$39,800	$57,930	$57,950
Indianapolis-Carmel-Anderson, IN	$23,370	$34,330	$38,080	$43,220	$50,910
Louisville/Jefferson County, KY-IN	$27,010	$31,190	$33,760	$35,350	$50,330

Help Find Occupations Advanced Searches O*NET Data Crosswalks Sites

Comparison: O*NET v. OFLC Wage Search

Feature	O*NET	OFLC Wage Search Tool (FLAG)
Purpose	Career & labor market research	Prevailing wage determinations for foreign labor certification
Wage Data Type	Percentile-based (10th to 90th) from OEWS	Tiered levels (Level I–IV) based on experience & complexity
Data Timeliness	Published **annually in April**, reflects prior year	Published **annually in July**, applies prospectively
Statutory Authority	29 U.S.C. § 49l-2	29 U.S.C. § 49l-2; 8 U.S.C. § 1182(p); 20 C.F.R. § 655.10
Use in Child Support	Shows earning capacity ranges by percentile	Provides government-certified prevailing wage benchmarks

CareerOneStop



Local Unemployment Rate