

# LAW & BORDER

## The Law & You



BY DON GRAVALET,  
ATTORNEY

During this time of year, the thoughts of many turn to taxes. This month's topic is about taxes, but not the income taxes, but instead, employment taxes. This article is directed to those of you that own and operate a business and hire workers. There are two types of workers; "employees" and "independent contractors." Employees "work for" an employer on a regular basis. They have taxes deducted from their wages and their employers contribute the employer portion of the total tax deducted from the worker's pay check.

Independent Contractors, are paid without any deductions for taxes. Filing and paying any taxes due are the responsibility of the worker. The reality is that the taxing authorities have

found that when workers have to pay taxes, rather than have them withheld from a paycheck, there is a much smaller probability that the taxes will be paid.

The State of California is in a severe financial crisis, the taxing authorities are looking far more carefully for where they can find additional tax revenue. One of the areas that has become increasingly carefully reviewed by the EDD and the IRS, is "Worker Misclassification."

If a worker is found not to meet the test that they are an Independent Contractor, and if the worker has been paid as an Independent Contractor, then the employer must pay all of the tax that would have been withheld by the employer as well as the employee's portion that would have been withheld as well. Plus of course the penalties and interest. The taxing authorities are applying a much more stringent standard to who is an Independent Contractor. Overwhelmingly, nearly all workers are being found to be employees rather than Independent Contractors. For that reason, more and more business are being financially devastated because huge tax levies are being assessed against businesses with misclassified workers.

Do not let this happen to you. If you have workers that are being paid as Independent Contractors and if one of your "Independent Contractors" make an unemployment claim, or if you are audited, that worker, and any other workers you may have will probably be classified as an employee. There has been a significant increase in the audits of returns claiming Independent Contractor status of workers.

If you have workers and do not withhold taxes and make payroll contributions as the employer, the State and the IRS are looking for you and if they find you, the price is high.

If you think that you might possibly be in any of the above categories, I would be glad to discuss your situation at no charge and make any recommendations.

My name is Don Gravalet and I've been attorney for more than 27 years. My wife Naomi and I live and work here in Campo. If you have a legal question about estate planning, business law or real estate, call me at 478-1233 or come down to the Mountain Empire community center on Sheridan Road on Wednesdays 10:30 to 1:00 for a free consultation.

## Campo Minuteman Report

BY DEBORAH CRAIG

Campo Minutemen are pleased to have a new Minuteman at the Border who has been given the moniker "Campo John" by Campo Minuteman regular "Jawbone." Jawbone spent a week at the border in January and Campo John spent six weeks, maintaining his post even through the recent rains. "Campo John" is a 6th generation Marine, retired Gunnery Sergeant in 1996. He attended school in Texas, majoring in history and geography. He is a Veteran of the 1st Gulf War, and served in Lebanon in 1982 through 1983 and in Somalia in 1992-1993. He was a Halo Parachutist and experienced in Mountain Warfare, and is a much welcome addition at the border.

Dan reported that so far this month we have removed 510 pounds of litter in the first nine days, an average of 55 pounds per day. The goal is to remove on average 50 pounds per day or, around 1500 pounds per month. Total amount of litter we have removed from Public Lands since we started (some 3 1/2+ years ago), is 44,500 pounds."

Dan has also been monitoring and removing litter from "pick up points." He has noted significant numbers of torn up truck driver's logs at the freeway exit just past the Border Check Point on the 8 Freeway. He was recently joined by Campo Minutemen Cheryl and Delta who found a broken "truckers seal" with the name of the trucking company and an intact trucker's log. A Google search of the information on the log revealed that the trucking company named on the log does not exist,

and even the address was fake. Both items were turned over to Border Patrol Intel.

The confessed killer of Border Agent Robert Rosas faces up to life in prison when he is sentenced Feb. 19th by U.S. District Judge M. James Lorenz. The Campo Minutemen men, including Kingfish who witnesses the killing, plan to attend the sentencing.

Photo: Dan, Jawbone and Campo John at the Rosas Memorial.



## U.S. Customs & Border Protection

COMPILED BY TONY NEFF

The Otay Mesa Cargo facility discovered 235 packages of marijuana hidden in a load of bananas. The ton of pot was valued at \$1.17 million when it was discovered by a narcotic detection dog on February 2nd. This was the second big shipment hidden in imported produce in a week to be discovered by Agents at Otay Mesa. The week before 3,877 pounds were found among peppers and green beans.

In the first week of February Agents at the San Clemente checkpoint discovered cocaine shipments hidden in a fake gas tank and a spare tire. The two smugglers had 110 pounds of cocaine between the two of them with a street value of over a million dollars. On February 4th, agents at Pine Valley sent a couple to secondary and a drug detection dog alerted agents to the presence of contraband. Sixty-six pounds of cocaine were found under the floor boards of the vehicle.

A routine vehicle stop near the checkpoint at San Clemente by CHP officers

resulted in the arrest of a homicide suspect wanted in Santa Ana. CHP officers needed an interpreter and Border Patrol agents assisted the CHP in the questioning. The suspect's outstanding warrant was discovered and he was turned over to Santa Ana police.

The weekend of February 6th netted in total throughout Southern California; 1,060 pounds of marijuana, 86 pounds of methamphetamine, and 75 pounds of cocaine with a combined street value of \$2.45 million. In addition to the drug seizures, officers also stopped 19 persons with warrants for various crimes, including burglary, grand theft with a firearm, kidnapping, and parole violation.

Two hundred and sixty-one people were found hiding in cars, trucks, and or presented forged or altered documents. February 10th the BORSTAR rescue team found a stranded disoriented and incapacitated illegal crosser in the mountains near Jamul after he used his cell phone to call for help. The bad weather caused the victim to be rescued and

treated for hypothermia. BORSTAR is an elite rapid rescue team staffed by Border Patrol EMT Agents and have come to the aid of many stranded and disabled illegal border crossers since its creation in 1998.

Presidents Day weekend the San Clemente checkpoint netted three major seizures. On Saturday 36.56 pounds of methamphetamine was found in a compartment under the vehicle. Later that day 126 pounds of marijuana was found hidden in the cargo compartment of a Jeep Cherokee.

Monday the 15th, a female was arrested with 455 grams of methamphetamine hidden in the cars speakers. The total take was valued at \$766,000 dollars. Back to San Clemente on February 18th where 72.6 pounds of cocaine was discovered inside the vehicle center console in a hidden compartment. I can top all this off with an 18 year old arrested at San Ysidro with 2.5 pounds of marijuana hidden in his bicycle tires, it seems agents noticed bumps in the tires and this led to the mans arrest.

Learn more about the border Patrol.  
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**WWW.USBORDERPATROL.COM**

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By Mary "Shannon" Reed

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