



STATE OF CALIFORNIA  
**Franchise Tax Board**

## **Short Form Analysis**

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Sponsor:

Bill Number: AB 1514

Amended: September 2, 2025

### **SUBJECT**

Worker Classification: Employees and Independent Contractors-Licensed Manicurists and Commercial Fishers

- Technical Amendment

### **SUMMARY**

This bill, under the Labor Code, would extend the exemptions for licensed manicurists and commercial fishers working on an American vessel, from the ABC-test for purposes of worker classification until January 1, 2029, and January 1, 2031, respectively.

### **ANALYSIS**

The September 2, 2025, amendments modified the reporting requirements for the Employee Development Department and Labor Standards Enforcement (a division of the California Department of Industrial Relations).

The Franchise Tax Board's analysis of this bill as amended June 23, 2025, and July 2, 2025, still applies.

### **LEGISLATIVE CONTACT**

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