

93.2 Marketplace contractors as independent contractors — retroactivity.

1. A marketplace contractor shall be treated as an independent contractor, and not an employee of a marketplace platform, for all purposes under state or local law, including but not limited to [chapters 87](#) and [96](#), if the following conditions are met:

a. The marketplace contractor and marketplace platform agree in writing that the marketplace contractor is engaged as an independent contractor and not an employee of the marketplace platform.

b. The marketplace platform does not unilaterally prescribe specific hours during which the marketplace contractor must be available to accept service requests submitted through the marketplace platform's digital network.

c. The marketplace platform does not prohibit the marketplace contractor from engaging in outside employment or performing services through other marketplace platforms.

d. The marketplace contractor bears its own expenses incurred in performing services.

2. For services performed by a marketplace contractor prior to July 1, 2018, a marketplace contractor shall be treated as an independent contractor and not an employee of a marketplace platform for all purposes under state or local law, including but not limited to [chapters 87](#) and [96](#), if the conditions set forth in [subsection 1](#) were satisfied at the time the services were performed.

3. When providing services that require an Iowa license, the marketplace contractor shall be responsible for obtaining the Iowa license and making such license available to the individuals or entities for whom the marketplace contractor is providing services.

4. [This section](#) shall not apply to any of the following:

a. Services performed by an individual in the employ of a governmental entity or Indian tribe, but only if the services are excluded from employment as defined in the Federal Unemployment Tax Act, 26 U.S.C. §3301 – 3311, solely by reason of section 3306(c)(7) of that Act.

b. Services performed by an individual in the employ of a religious, charitable, educational, or other organization, but only if the services are excluded from employment as defined in the Federal Unemployment Tax Act, 26 U.S.C. §3301 – 3311, solely by reason of section 3306(c)(8) of that Act.

c. Services performed by a real estate broker or a real estate salesperson licensed pursuant to [chapter 543B](#).

[2018 Acts, ch 1069, §2](#)