7. See, e.g., Mich. Comp. Laws Ann. Sections 408.381 et seq. (1967 & Cum. Supp. 1984-85) See Sims v. Parke Davis & Co., 334 F. Supp. 774 (E.D. Mich.), aff'd., 453 F.2d 1259 (6th Cir. 1971), cert. denied, 405 U.S. 978 (1972) (payment of wages below those required by state law permissible where no employer-employee relationship exists).

8. 26 U.S.C.A. Sections 3101 et seq. (1979 & Cum. Supp. 1984). See Pack v. United States, 434 F. Supp. 232 (E.D. Tenn. 1977) (employer found owing in employment taxes where relationship found to be employer-employee, not employer-independent contractor).

9. 26 U.S.C.A. Sections 3301 et seq. (1979 & Cum. Supp. 1984). See Chase Mfg., Inc. v. United States, 446 F. Supp. 698 (E.D. Mo. 1978) (employer found owing in employment and withholding taxes where relationship found to be employee, not employer-independent contractor).

10. 29 U.S.C.A. Sections 651 et. seq. (1975 & Cum. Supp. 1984). See Cocnran v. International Harvester Co., 408 F. Supp. 598 (W.D. Ky. 1975).

11. See, e.g., Burnella vs. Commissioner, 68 T.C. 387 (1977).

12. W. Keeton, D. Dobbs, R. Keeton & D. Owen, Prosser and Keeton on The Law of Torts Section 71 at 509-510 (1984) [hereinafter cited as Prosser & Keeton].

13. Restatement (Second) of Torts Section 409 comment b (1965).