

(1) is engaged in the trade or business of delivering or distributing newspapers or shopping news, including any services directly related to the delivery or distribution of newspapers or shopping news; and

(2) meets the requirements for a direct seller under subsection (b)(2), (3), and (4) of this section.

(d) Work that a messenger service driver performs for a person who is engaged in the messenger service business is not covered employment if the Secretary is satisfied that:

(1) the driver and the person who is engaged in the messenger service business have entered into a written agreement that is currently in effect;

(2) the driver personally provides the vehicle;

(3) compensation is by commission only;

(4) the driver may set personal work hours; and

(5) the written agreement states expressly and prominently that the driver knows:

(i) of the responsibility to pay estimated Social Security taxes and State and federal income taxes;

(ii) that the Social Security tax the driver must pay is higher than the Social Security tax the driver would pay otherwise; and

(iii) that the work is not covered employment.

(e) Work is not covered employment when performed by a taxicab driver who uses a taxicab or taxicab equipment of a taxicab business that is carried on by the holder of a taxicab permit if the Secretary is satisfied that:

(1) the driver and permit holder have entered into a written agreement that is currently in effect for the use of the taxicab or taxicab equipment;

(2) the driver pays a stipulated amount for the use of the taxicab or taxicab equipment and is not required to make any further accounting to the permit holder;

(3) the driver has access to the taxicab or taxicab equipment at all hours and, subject to the Public Utility Companies Article, may set personal work hours and places; and

(4) the agreement states expressly that the driver knows:

(i) of the responsibility to pay State and federal income taxes; and

(ii) that the work is not covered employment.

(F) (1) (I) THIS SUBSECTION APPLIES TO AN INDIVIDUAL WHO IS AN OWNER OPERATOR OF: