

# *Nova Law Review*

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*Volume 6, Issue 4*

1982

*Article 6*

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## Worker's Compensation and the Employee's Right to Maintain a Tort Action Against the Parent Corporation. Gulfstream Land and Development Corporation v. Wilkerson.

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# Worker's Compensation and the Employee's Right to Maintain a Tort Action Against the Parent Corporation. Gulfstream Land and Development Corporation v. Wilkerson.

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## **Abstract**

The plaintiff in *Gulfstream Land & Development Corp. v. Wilkerson*<sup>1</sup> sustained injuries when he fell into a hole located on the premises of Gulfstream Land & Development Corporation. His employer was Gulfstream Utilities Corporation, the wholly owned subsidiary of Gulfstream Land & Development Corporation.

**KEYWORDS:** action, compensation, land

## Worker's Compensation and the Employee's Right to Maintain a Tort Action Against the Parent Corporation. *Gulfstream Land and Development Corporation v. Wilkerson.*

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### Introduction

The plaintiff in *Gulfstream Land & Development Corp. v. Wilkerson*<sup>1</sup> sustained injuries when he fell into a hole located on the premises of Gulfstream Land & Development Corporation. His employer was Gulfstream Utilities Corporation, the wholly owned subsidiary of Gulfstream Land & Development Corporation. Following his accident, Wilkerson received worker's compensation benefits from his employer, Gulfstream Utilities. In *Wilkerson*, the plaintiff was suing the parent corporation, Gulfstream Land & Development, for owner's negligence in failing to maintain a safe premises. Wilkerson sought to recover for his personal injuries plus damages for loss of consortium. The parent corporation moved for summary judgment claiming immunity from the independent tort action because its subsidiary had already paid compensation benefits to Wilkerson. The parent and subsidiary corporations maintained a joint worker's compensation insurance policy and the parent corporation maintained that it should be immune from a tort action resulting from the same injury that the worker's compensation insurance had already paid benefits for. The Broward County Circuit Court granted the parent corporation's motion for summary judgment but Florida's Fourth District Court of Appeal reversed the lower court's decision, and the Florida Supreme Court followed the District Court's decision.

This case comment will explore the various issues raised by the *Wilkerson* decision which allowed a worker employed by a subsidiary corporation to maintain an independent tort action against the parent corporation. First, the focus will be on the background surrounding em-

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1. 402 So. 2d 550 (Fla. 4th Dist. Ct. App. 1981), aff'd, 420 So. 2d 587 (1982).

ployer immunity in exchange for worker's compensation and will examine the trend of other jurisdictions' refusal to extend immunity to parent corporations. This will be followed by an analysis and comparison of the conflicting *Goldberg v. Contex Industries Inc.*<sup>2</sup> decision rendered by Florida's Third District Court of Appeal which extended immunity to the parent corporation.

As in *Wilkerson*, the plaintiff in *Goldberg* was an employee of the subsidiary corporation who slipped and fell while working on the premises of the parent corporation. Similar to the facts of *Wilkerson*, the injured employee in *Goldberg* collected worker's compensation benefits from a policy under which both the parent and subsidiary corporations were jointly insured.<sup>3</sup> In each case, the employee then sued the parent corporation for negligence in maintaining the premises. The parent corporations in both *Goldberg* and *Wilkerson* contended that they voluntarily assumed the burden of carrying worker's compensation and were therefore protected from common law liability. The final focus of this comment will attempt to set forth guidelines a Florida court might use in rendering future decisions on this subject.

### History of the Enactment of the Workmen's Compensation Act<sup>4</sup>

*Wilkerson* cites *Boggs v. Blue Diamond Coal Co.*,<sup>5</sup> a 1979 United States Sixth Circuit Court of Appeals decision based on Kentucky law. *Boggs* exemplifies the modern trend of refusing to extend immunity from tort action to parent corporations in worker's compensation cases.

In *Boggs*, fifteen coal miners who worked for a subsidiary corporation were killed when methane gas exploded in the mine. The coal miners' widows brought an action for negligence against the parent corporation, Blue Diamond, because the parent corporation had the primary responsibility for "mine safety functions," and because it was aware of

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2. 362 So. 2d 974 (Fla. 3d Dist. Ct. App. 1978), *cert. denied*, 370 So. 2d 459 (Fla. 1979).

3. Brief for Appellants, *Wilkerson*, 402 So. 2d 550; Brief for Appellants, *Goldberg*, 362 So. 2d 974.

4. The Workmen's Compensation Law has been revised to read "Workers' Compensation Law." It may be referred to either way within this paper.

5. 590 F.2d 655 (6th Cir. 1979).

the dangerous situation. *Boggs* raised a question of first impression. The court, in order to reach its decision, looked to the language of the Kentucky Workmen's Compensation Act, its history and purpose, as well as the general concepts upon which worker's compensation laws were legislated. The adoption of worker's compensation laws served to provide benefits in order "to compensate victims of industrial accidents because it was widely believed that the limited rights of recovery available under the common law at the turn of the century were inadequate to protect [workers]."<sup>6</sup> With the turn of the century, the employer defenses of assumption of the risk, contributory negligence and the fellow servant rule, resulted in workers recovering compensation for less than a quarter of the work related accidents. Thus, rapid industrial and economic growth were permitted at the expense of the injured worker.<sup>7</sup>

As a result of the injustices that occurred, worker's compensation laws were enacted so that employees would be able to receive compensation for injuries and employers would be able to sustain that burden in a equitable manner. The Workmen's Compensation Act created an exchange of rights between the employer and his employee. The employer received immunity from possible common law tort action by his employee in exchange for accepting limited liability, i.e., payment of insurance premiums. The employee obtained prompt relief by relinquishing his tort remedies against his employer in exchange for worker's compensation benefits. Even though worker's compensation has remedied many of the injustices that occurred at the turn of the century, the benefits have remained relatively low. "[I]n recent years serious questions have been raised concerning the fairness and adequacy of present [w]orkmen's [c]ompensation laws in the light of . . . new risks to health and safety, and increases in the general level of wages and the cost of living."<sup>8</sup> Kentucky courts have responded to this concern by liberally construing the employee coverage provisions of the act and narrowly construing the employer immunity provisions.<sup>9</sup> It ap-

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6. *Id.* at 658.

7. W. PROSSER & J. WADE, *CASES AND MATERIALS ON TORTS* 619 (5th ed. 1971); W. PROSSER, *HANDBOOK OF THE LAW OF TORTS* § 80 (1971). *See also* M. HOROWITZ, *THE TRANSFORMATION OF AMERICAN LAW* 251-66 (1977).

8. *Boggs*, 590 F.2d 655, 659 n.5.

9. *See* *Bright v. Reynolds Metals Co.*, 490 S.W.2d 474 (Ky. 1973); *Peters v. Radcliff Ready Mix, Inc.*, 412 S.W.2d 854 (Ky. 1967); *Cove Fork Coal Co. v. New-*

pears that in *Boggs* the trend once again, is to protect the worker from being neglected in the momentum of economic and technological advances.

The *Boggs* court referred to Professor Larson's theory in determining that the Kentucky Workmen's Compensation Act does not extend tort immunity to a parent corporation for injuries sustained by subsidiary employees. Professor Arthur Larson's theory states: "[T]here is no strong reason of compensation policy for destroying common law rights . . . [and] every presumption should be on the side of preserving those rights, once basic compensation protection has been assured. . . ." <sup>10</sup>

When appraising the question of a parent corporation's immunity from tort liability for injuries to its subsidiary's employees, one cannot "ignore the development of modern business conglomerates" <sup>11</sup> that own numerous and diversified enterprises. <sup>12</sup> "Workmen's compensation laws were passed before the multi-unit enterprise became the norm in the American economy" <sup>13</sup> and therefore do not address themselves to the question of parent corporation tort immunity.

The employee should not have to relinquish his common law right to sue in tort merely because the parent and subsidiary corporation maintain a joint worker's compensation insurance policy. The parent-subsidiary corporate relationship should not take precedence over the employer-employee relationship from which the grant of employer immunity has evolved. <sup>14</sup> Where the parent corporation does not have an employer-employee relationship with the injured worker the theory upon which immunity from suit was developed is absent. Thus, providing the parent corporation with immunity from suit would detour the worker's compensation laws from their intended effect.

comb, 343 S.W.2d 838 (Ky. 1961); *Mahan v. Litton*, 321 S.W.2d 243 (Ky. 1959); KY. REV. STAT. § 342.004 (1978).

10. A. LARSON, LAW OF WORKMEN'S COMPENSATION § 72.50 at 14-95 (1976).

11. *Mingin v. Continental Can Co.*, 171 N.J. Super. 148, 151, 408 A.2d 146, 148 (Law Div. 1979).

12. Including such commonly known conglomerates as General Motors, International Telephone and Telegraph, Dupont, etc.

13. *Boggs*, 590 F.2d at 658 (citing *Mingin*, 171 N.J. Super. 148, 408 A.2d 146). See also A. CHANDLER, THE VISIBLE HAND 377-498 (1977).

14. Davis, *Workmen's Compensation Using an Enterprise Theory of Employment to Determine Who is a Third Party Tortfeasor*, 32 PITT. L. REV. 289, 294 (1971).

## Parent Corporations: Are They Separate Entities or Do They Qualify as Employers?

There are several factors that any court must address in determining whether a parent corporation is entitled to claim immunity under the Worker's Compensation Act. The United States District Court of Tennessee identified many of these factors in *Latham v. Technar, Inc.*<sup>15</sup> when it analyzed the relationship between the parent and subsidiary corporation.

Although the stock ownership of one corporation by another may serve in certain instances as an indicia of identity or commixture as between the two, for the purpose of determining who may maintain a common law action against a third party, it is not conclusive. Likewise, the presence of a common insurer as between the holding company and the wholly owned subsidiary does not automatically establish a single employer unit, nor does identity of management create identity for worker's compensation purposes.<sup>16</sup>

In *Latham*, the subsidiary held its own separate charter and filed separate payroll withholding tax returns. Therefore, despite the interrelations of the parent and subsidiary via stock ownership and a common insurance policy, the court did not find the two corporations so completely integrated that they could not be viewed as separate entities. The court further expressed that the parent corporation did not show that it was an employer of the decedent. The individual who was originally hired and paid by the subsidiary corporation was transferred to work in the parent company's adjacent operation without being transferred to a new payroll. Furthermore, she was not given notice that she was working for the parent company. Based on these facts, the court concluded that the individual was not an employee of the parent company. Therefore a common law suit could be maintained against the

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15. 390 F. Supp. 1031 (E.D. Tenn. 1974).

16. *Latham*, 390 F. Supp. at 1037. As support for the propositions stated in the quoted language in text, the court cited the following cases among others: *O'Brien v. Grumman Corp.*, 475 F. Supp. 284 (S.D.N.Y. 1979); *Thomas v. Hycon, Inc.*, 244 F. Supp. 151 (D.D.C. 1965); *Naranja Rock Co. v. Dawal Farms*, 74 So. 2d 282 (Fla. 1954); *Mingin v. Continental Can Co.*, 171 N.J. Super. 148, 408 A.2d 146 (Law Div. 1979); *Brown v. Moorhead Oil Co.*, 239 S.C. 604, 124 S.E.2d 47 (1962).

parent corporation.

In *Thomas v. Hycon*,<sup>17</sup> a United States District Court addressed the issue of when the parent corporation's connection to the subsidiary would establish an "employer status." The court held it could not consider the parent corporation (who was the employer in this case) and its subsidiary (who was found to be a third party liable for damages due to negligence) as a "single employer" for worker's compensation purposes. This result was reached despite the existence of a joint worker's compensation insurance policy because factors indicated the businesses were separate entities; each maintained separate accounts; there was no sharing of profits and losses; and there was no proof that the corporations had joint control over the employee's conduct.

Similarly in *Mingin v. Continental Can Co.*,<sup>18</sup> a Superior Court of New Jersey held that the presence of a common worker's compensation policy was not sufficient to establish a "single employer" status and thus no immunity could be granted from common law tort liability. Therefore the plaintiff, a subsidiary's employee who was injured while using a machine manufactured by another subsidiary, was not barred from maintaining a tort action against the parent corporation. This was notwithstanding the fact that the parent corporation and all subsidiaries were covered by the same worker's compensation policy.

The same conclusion was reached by the United States District Court in *O'Brien v. Grumman Corp.*<sup>19</sup> The *O'Brien* court held that the plaintiff was not barred from suing the parent corporation by Georgia's worker's compensation statute "since that statute only bars an employee from suing his employer."<sup>20</sup> The court found that even though the corporations were closely interrelated and were all covered by a single worker's compensation policy, they were separate and distinct corporations which could not be considered a single employer immunized from common law tort liability. In reaching its decision the *O'Brien* court acknowledged the contrary decision in *Goldberg*, but stated that "[t]he majority of the courts which have confronted the question have held that parent and subsidiary corporations must be

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17. 244 F. Supp. 151 (D.D.C. 1965).

18. 171 N.J. Super. 171 N.J. Super. 148, 408 A.2d 146 (Law Div. 1979).

19. 475 F. Supp. 284 (S.D.N.Y. 1979).

20. *Id.* at 291.



treated as separate and distinct entities for the purposes of workmen's compensation statutes."<sup>21</sup>

The parent corporations in *Goldberg* and *Wilkerson* also claimed immunity from liability on the basis of joint worker's compensation insurance, close interrelations of the parent and subsidiary, as well as ownership of the subsidiary's stock by the parent corporation.<sup>22</sup> In *Wilkerson*, however, the Florida Supreme Court did not find these factors sufficient to override the fact that the corporations had been set up as two separate legal entities. The *Wilkerson* court therefore held that a parent corporation is not immune from suit by a subsidiary's employee who has been injured. This was contrary to the *Goldberg* decision which allowed the parent corporation to avoid the consequences of its corporate structure by barring an independent tort action by the subsidiary's employee.

It seems apparent from the case law of other jurisdictions that courts generally do not favor extending the Worker's Compensation Act provision of immunity from suit to parent corporations based upon contentions such as those advanced in *Goldberg*.<sup>23</sup>

### Florida: The Duty to Provide Worker's Compensation

The Florida Supreme Court in *Jones v. Florida Power Corp.*,<sup>24</sup> determined that the basis for employer immunity from tort liability rests upon

whether the Workmen's Compensation Act imposed upon the Corporation the *duty* as an "employer" to secure compensation for such employees. It is the *liability* to secure compensation which gives the employer immunity from suit as a third party tort-feasor.

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21. *Id.* at 292.

22. Brief for Appellee, *Goldberg v. Context Indus.*, 362 So. 2d 974 (Fla. 3d Dist. Ct. App. 1978); Brief for Appellee, *Wilkerson v. Gulfstream Land & Dev. Corp.*, 402 So. 2d 550 (Fla. 4th Dist. Ct. App. 1981).

23. The court in *Goldberg* failed to recognize the parent and subsidiary corporations as separate entities. *But see* *St. Petersburg Sheraton Corp. v. Stuart*, 242 So. 2d 185 (Fla. 2d Dist. Ct. App. 1970), where the court stated that a parent corporation's ownership of all the stock of a subsidiary corporation does not erase the subsidiary's identity as a separate legal entity.

24. 72 So. 2d 285 (Fla. 1954).

His immunity from suit is commensurate with his liability for securing compensation—no more and no less.<sup>25</sup>

The Court's interpretation of sections 440.10<sup>26</sup> and 440.11<sup>27</sup> in

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25. *Id.* at 287 (emphasis original).

26. FLA. STAT. § 440.10 (1979) states:

(1) Every employer coming within the provisions of this chapter, including any brought within the chapter by waiver of exclusion or of exemption, shall be liable for, and shall secure, the payment to his employees, or any physician, surgeon or pharmacist providing services under the provisions of s. 440.13, of the compensation payable under ss. 440.13, 440.15, and 440.16. In case a contractor sublets any part or parts of his contract work to a subcontractor or subcontractors, all of the employees of such contractor and subcontractor or subcontractors engaged on such contract work shall be deemed to be employed in one and the same business or establishment; and the contractor shall be liable for, and shall secure, the payment of compensation to all such employees, except to employees of a subcontractor who has secured such payment. A subcontractor is not liable for the payment of compensation to the employees of another subcontractor on such contract work and is not protected by the exclusiveness of liability provisions of s. 440.11 from action at law or in admiralty on account of injury of such employee of another subcontractor.

(2) Compensation shall be payable irrespective of fault as a cause for the injury, except as provided in s. 440.09(3).

27. FLA. STAT. § 440.11(1) (1979) states:

(1) The liability of an employer prescribed in s. 440.10 shall be exclusive and in place of all other liability of such employer to any third-party tortfeasor and to the employee, the legal representative thereof, husband or wife, parents, dependents, next of kin, and anyone otherwise entitled to recover damages from such employer at law or in admiralty on account of such injury or death, except that if an employer fails to secure payment of compensation as required by this chapter, an injured employee, or the legal representative thereof in case death results from the injury, may elect to claim compensation under this chapter or to maintain an action at law or in admiralty for damages on account of such injury or death. In such action the defendant may not plead as a defense that the injury was caused by negligence of a fellow servant, that the employee assumed the risk of the employment, or that the injury was due to the comparative negligence of the employee. The same immunities from liability enjoyed by an employer shall extend as well to each employee of the employer when such employee is acting in furtherance of the employer's business and the injured employee is entitled to receive benefits under this chapter. Such fellow-employee immunities shall not be applicable to an employee who acts,

Florida's Worker's Compensation Statute clearly bases an employer's immunity from suit on the legal obligation to furnish worker's compensation. Absent an employer/employee relationship, no legal obligation exists from which immunity can be derived.

The following analysis of section 440.04 must be viewed as an adjunct to, rather than a contradiction of, sections 440.10 and 440.11 as interpreted in *Jones*. In *Strickland v. Al Landers Dump Trucks, Inc.*,<sup>28</sup> the Florida Supreme Court held the owner operator of a dump truck, who was injured while cleaning his truck as required by the association of truckers,<sup>29</sup> could recover worker's compensation benefits pursuant to the provisions of section 440.04<sup>30</sup> of the Florida Statutes, because the

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with respect to a fellow employee, with willful and wanton disregard or unprovoked physical aggression or with gross negligence when such acts result in injury or death or such acts proximately cause such injury or death, nor shall such immunities be applicable to employees of the same employer when each is operating in the furtherance of the employer's business but they are assigned primarily to unrelated works within private or public employment.

28. 170 So. 2d 445 (Fla. 1964).

29. The association of truckers referred to was Al Landers Dump Trucks, Inc. Members pay an entrance fee and monthly dues for the right to get on the working line.

30. FLA. STAT. § 440.04 (1979) states:

(1) Every employer having in his employment any employee not included in the definition "employee" or excluded or exempted from the operation of this chapter may at any time waive such exclusion or exemption and accept the provisions of this chapter as if such exclusion or exemption had not been contained herein.

(2) When any policy or contract of insurance specifically secures the benefits of this chapter to any person not included in the definition of "employee" or whose services are not included in the definition of "employment" or who is otherwise excluded or exempted from the operation of this chapter, the acceptance of such policy or contract of insurance by the insured and the writing of same by the carrier shall constitute a waiver of such exclusion or exemption and an acceptance of the provisions, of this chapter with respect to such person, notwithstanding the provision of s. 440.05 with respect to notice.

(3) A corporate officer who has exempted himself by proper notice from the operation of this chapter may at any time revoke such exemption and thereby accept the provisions of this chapter by giving notice as provided in s. 440.05.

association of truckers had “voluntarily caused a policy of workmen’s compensation insurance to be issued covering claimant.”<sup>31</sup> In carefully reviewing section 440.04 it is apparent that the employer may waive its exemption for those who do not qualify as an “employee”<sup>32</sup> under the

31. 170 So. 2d at 447.

32. “Employee” is defined in FLA. STAT. § 440.02(2) (1979), which states:

(2) (a) The term “employee” means every person engaged in any employment under any appointment or contract of hire or apprenticeship, express or implied, oral or written, including aliens and also including minors, whether lawfully or unlawfully employed.

(b) The term “employee” includes any person who is an officer of a corporation and who performs services for remuneration for such corporation within this state, whether or not such services are continuous. However, any officer of a corporation may elect to be exempt from coverage under this chapter by filing written certification of the election with the division as provided in s. 440.05. Services shall be presumed to have been rendered the corporation in cases where such officer is compensated by other than dividends upon shares of stock of such corporation owned by him.

(c) The term “employee” includes a sole proprietor or a partner who devotes full time to the proprietorship or partnership and elects to be included in the definition of employee of filing notice thereof as provided in s. 440.05.

(d) The term “employee” does not include:

1. An independent contractor, including:

a. An individual who agrees in writing to perform services for a person or corporation without supervision or control as a real estate salesman or agent, if such service by such individual for such person or corporation is performed for remuneration solely by way of commission:

b. Bands, orchestras, and musical and theatrical performers, including disk jockeys, performing in licensed premises as defined in chapter 562, provided that a written contract evidencing an independent contractor relationship is entered into prior to the commencement of such entertainment;

2. A person whose employment is both casual and not in the course of the trade, business, profession, or occupation of the employer; or

3. A volunteer who falls into one of the following categories:

a. Volunteers who serve in private nonprofit agencies and who receive no compensation other than expenses in an amount less than or equivalent to the standard mileage and per diem expenses provided to salaried employees in the same agency or, in the event that such agency does not have salaried employees who receive mileage and per diem, then such volunteers who receive no compensation other than expenses in an amount less than

Worker's Compensation Act and provide worker's compensation coverage.<sup>33</sup> The worker's compensation coverage in *Strickland* entitled the employer to immunity from common law liability pursuant to section 440.11.

In *Allen v. Estate of Carmen*,<sup>34</sup> the Florida Supreme Court again interpreted section 440.04 to enable "an exempt employer to voluntarily assume the obligations and privileges of the Workmen's Compensation Act and thereby insulate himself from common law liability. . . ." <sup>35</sup> The ruling involved the right of a an employer, who has only one employee, to choose to assume limited liability by providing worker's compensation insurance, even though he was under no obligation to do so. The employer in *Allen* therefore was also entitled to invoke the defense of immunity from common law liability.

The facts in *Strickland* and *Allen* indicate that the interpretation of section 440.04 permitting the voluntary assumption of worker's compensation is based on the existence of an actual employer-employee relationship. Although the employer in *Allen* did not have the minimum of three employees for which worker's compensation is required, he chose to cover his one employee. In *Strickland*, the owner-driver was a member of the association of truckers which arranged his workload and deducted from his salary its commission and a percentage for worker's compensation and automobile insurance. The facts in *Goldberg* and *Wilkerson*, however, are distinguishable because they fail to indicate a viable employer-employee relationship with the insured. Therefore, to broaden the application of section 440.04, from actual employers to parent corporations as presented in *Goldberg* and *Wilkerson*, would be an extension beyond the scope of that section.

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or equivalent to the customary mileage and per diem paid to salaried workers in the community as determined by the division.

b. Volunteers participating in federal programs established pursuant to Pub. L. No. 93-113.

4. Any officer of a corporation who elects to be exempt from coverage under this chapter.

33. The Florida Supreme Court held that *Strickland* was an independent contractor rather than an employee of the association of truckers.

34. 281 So. 2d 317 (Fla. 1973).

35. 281 So. 2d at 322.

### Precedent: Goldberg or Other Jurisdictions?

Florida's Legislature has not expressly addressed the issue of parent corporation immunity. The *Goldberg* decision, a brief per curiam opinion without citation to any precedent or authority, shed little light on the matter. As a result, the Fourth District Court of Appeal in *Wilkerson* was compelled to look at case law from other jurisdictions. Those persuasive opinions from other jurisdictions were appropriately applied to the Florida statutes. It would have been injudicious for the Supreme Court in *Wilkerson* to ignore this trend which militates against parent corporation immunity since the wording of the Florida Worker's Compensation Statute does not disclose the answer and the contrary holding in *Goldberg* is unexplained.<sup>36</sup>

### Conclusion

The Florida Supreme Court wisely followed the trend established by other jurisdictions. It found that a parent corporation is not immune from a tort action by an injured subsidiary's employee who has collected worker's compensation benefits on a policy issued jointly to the parent and subsidiary corporation. The holding in *Wilkerson* deals fairly with the intended effect of the Florida Worker's Compensation Statute by refusing to grant protection to parent corporations. It upholds the principles upon which worker's compensation is based, as well as considering the changes stemming from multi-unit enterprises.

Given the development of large conglomerates owning several diversified businesses, the legislature should modernize the worker's compensation statutes. This would bring the Florida statute in accord with the trend applied in *Wilkerson* so that it deals directly with the new situations arising in the American economy. The legislature needs to confront the issue of parent and subsidiary corporations and under what circumstances, if any, worker's compensation laws should grant immunity from common law tort liability to parent corporations.

It is suggested that a parent corporation could substantiate an employer-employee relationship and be entitled to immunity from suit by demonstrating control of the employee's conduct, payment of the em-

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36. *Contra* Brief for Appellee, *Wilkerson v. Gulfstream Land & Dev. Corp.*, 402 So. 2d 550 (Fla. 4th Dist. Ct. App. 1981).

employee's salary, and notification to the employee that it is his or her employer. Absent proof of an actual employer-employee relationship between the injured plaintiff and the parent corporation, the legislature should treat the parent corporation as if it were a third party tortfeasor.

*Heddy Muransky*