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Timely, topical insights on a variety of payroll and reporting issues.



State/Territory/District

California Releases ABC Test Exception Guidance

The California Employment Development Department (EDD) has issued a new publication addressing the ABC test exemption for contracts for professional services.

The Details:

As of January 1, 2020, the California Unemployment Insurance Code (CUIC) was amended to apply a new standard for classifying workers as employees. Under this new standard known as the "ABC test," an individual providing labor or services for wages is presumed to be an employee rather than an independent contractor, unless the employer can demonstrate that the following three conditions of the ABC test are met:

- A. The worker is free from the control and direction of the hirer in connection with the performance of the work, both under the contract for the performance of such work and in fact;
- B. The worker performs work that is outside the usual course of the hiring entity's business; and
- C. The worker is customarily engaged in an independently established trade, occupation, or business of the same nature as the work performed for the hiring entity.

However, there are certain situations where employers may apply a less strict test, known as the "Borello test," instead of the ABC test for worker-classification purposes.

In order to apply the Borello test, the following criteria must be satisfied:

- 1. The individual is performing one of the specific professional services identified in Cal. Lab. Cd. §2778(b)(2);
- 2. The services performed meet industry-specific requirements, if any are stated; and
- 3. The six specific factors in Cal. Lab. Cd. §2778(b)(2) are all met.

If any requirement is not satisfied, employers must use the ABC test to determine whether the worker should be classified as an employee or independent contractor.

<u>Publication DE 231PF</u> provides information on the professional services that an individual must perform in certain occupations in order to qualify for the ABC test exception. The professional services include marketing, travel agent, graphic designer, appraiser and licensed manicurist, among others. The Publication also provides industry-specific requirements for each type of professional service.

<u>Publication DE 231PF</u> also sets forth the six specific factors that must be met in order to use the *Borello* test rather than the ABC test to determine whether the worker is an employee or an independent contractor. These factors include where the individual:

- 1. Maintains a business location that is separate from the hiring entity;
- 2. Has the required business license or tax registration to provide the services under the contract;
- 3. Can set or negotiate their own rates;
- 4. Can set their own hours;
- 5. Is customarily engaged in the same type of work with another hiring entity or holds themselves out to potential customers as available to perform the same type of work; and
- 6. Customarily and regularly exercises independent judgment and discretion when performing services.

Next Steps:

Employers should review <u>Publication DE 231PF</u> to determine whether a worker is an employee or independent contractor and whether the Borello test rather than the ABC test may be used to make such a determination.

Colorado Implements New Meal and Break Rules for Agricultural Workers

Colorado has implemented rules effective May 1, 2022, that require additional meal and rest breaks for agricultural workers when dangerous conditions exist.

The Details:

Under the new rules, the employer must ensure that certain agricultural workers work no more than two hours before the employer provides at least ten minutes of rest, by spacing out any breaks already required or providing additional breaks.

Colorado requires that employers must provide their employees with an unpaid 30-minute meal break after five hours worked and a paid ten-minute rest break for every four hours worked.

Conditions that require the special meal and break periods for agricultural workers include:

- The temperature reaches 95 degrees;
- An Air Quality Advisory is in effect;
- The shift is expected to last 12 hours or more;
- · Heavy clothing or gear is required; or
- For the first four workdays of work.

In addition, under certain conditions, an employee must be allowed to extend the 30-minute meal or rest break to 60 minutes to communicate with a key service provider. The additional 30 minutes may be unpaid.

Further, in addition to other rest, meal or other breaks, the employer must provide to agricultural workers covered under the new rules one additional paid break of 60 minutes in any workweek of more than 60 hours, and two additional 60-minute paid breaks in any workweek of more than 70 hours. The break must be paid at the same rate as time worked.

Agricultural employers required to provide the additional breaks and meal periods must begin to do so as of May 1, 2022, when the conditions requiring such additional break and meal times exist.

For a copy of the new rules, click on the link provided below.

7 CCR 1103-15 Agricultural Labor Conditions Rules - FINAL CLEAN 1-31-22.pdf (colorado.gov)

Equal Pay Reporting Begins Soon for Large Illinois Employers

The Illinois Department of Labor (IDOL) has begun rolling out a requirement for employers with more than 100 employees working in Illinois to obtain an Equal Pay Registration Certificate (EPRC) sometime between March 24, 2022, and March 23, 2024. Employers should receive a notice from the IDOL at least 120 days prior to their assigned registration deadline.

ADP is in the process of reviewing our reporting capabilities to help support clients who need to retrieve employee-level data necessary to obtain an EPRC.

Background:

In 2021, the Illinois Equal Pay Act (IEPA) was amended to require that private employers report certain payroll information to the IDOL and obtain an EPRC. The requirement applies to any private employer that has more than 100 employees in Illinois and is required to file an annual EEO-1 with the U.S. Equal Employment Opportunity Commission (EEOC). The IEPA defines an employee as any individual permitted to work by an employer.

The IDOL is assigning each employer a deadline by which it must submit its initial application for an EPRC. The deadline will be sometime between March 24, 2022, and March 23, 2024. Covered employers must also obtain an EPRC every two years thereafter. Employers should receive a notice from the IDOL at least 120 days prior to their assigned registration deadline. The IDOL has begun the process of sending out notices in waves. Some businesses may not receive their assigned registration date for over a year.

Note: This reporting requirement to IDOL does not impact the new reporting requirement under the Illinois Business Corporation Act (BCA), which requires that covered employers provide EEO-1 Section D data with their first annual report submitted to the Illinois Secretary of State on or after January 1, 2023 (see Other Reporting Requirements below).

The Details:

To obtain an EPRC, the employer must:

- Submit a copy of the business's most recently filed EEO-1 Report.
- Provide a list of employees broken down by race, ethnicity and gender.
- Report employee-level data which includes: the total wages paid to each employee during the previous calendar year; the county in which the employee works; and dates of employment, among other information. The IDOL has provided a **template** for employers to use to collect the data.
- Certify that:
 - o The business is in compliance with Title VII of the Civil Rights Act of 1964, the Equal Pay Act of 1963, the Illinois Human Rights Act, the Equal Wage Act and the Illinois Equal Pay Act of 2003;
 - o The average compensation for its female and minority employees isn't consistently below the average compensation for its male and nonminority employees within each of the job categories in the employer's EEO-1 report, taking into account factors such as length of service, job requirements, experience, skill, effort, responsibility, working conditions or other mitigating factors;

- o The business does not restrict employees of one sex to certain job classifications and does make retention and promotion decisions without regard to sex;
- o Wage and benefit disparities are corrected when identified to help ensure compliance with the laws referenced above; and
- o Wages and benefits are evaluated to help ensure compliance with the laws referenced above, and how often they are evaluated.
- Include in the statement an explanation of its compensation determinations and policies, such as whether the employer uses a
 market-pricing approach; prevailing wage; a performance pay system; internal analysis or another approach to determine wages
 and benefits.
- Submit a \$150 filing fee.

If an employer doesn't currently have more than 100 employees, an EPRC isn't required. If an employer grows and their workforce reaches or surpasses 100, it must submit its contact information to the IDOL via **this website**.

Other Reporting Requirements:

Under the Illinois BCA, Illinois corporations or foreign corporations authorized to transact business in the state (with certain exceptions) must file an annual report with the Illinois Secretary of State.

The BCA has been amended to add a new reporting requirement that will take effect next year. Beginning with the first annual report submitted on or after January 1, 2023, if an employer is required to submit an EEO-1, they must include in their annual report to the Illinois Secretary of State the employment data reported under Section D of their EEO-1. This data includes a breakdown of employees by race, ethnicity and gender within the EEO-1 job categories. The Secretary of State will publish the data on its website.

Next Steps:

ADP is in the process of reviewing our reporting capabilities to help support clients who need to retrieve employee-level data necessary to obtain an EPRC. We will provide updates soon.

In the interim, if you have more than 100 employees in Illinois:

- Make sure you have provided the required contact information to the IDOL.
- Review the **IDOL's template of the employee data** you may need to gather.
- See the IDOL's **training presentation** on the EPRC process.
- Prepare to submit your application for an EPRC by your assigned deadline.
- Watch for developments closely as regulations are expected.

Indiana Restricts Employer Vaccine Mandates

Indiana has enacted legislation (House Bill 1001) that prohibits employers from requiring employees to receive the COVID-19 vaccine, unless the employer provides certain exemptions. House Bill 1001 took effect immediately on March 3, 2022.

Covered Employers:

House Bill 1001's restrictions on employer vaccine mandates apply to all employers except:

- Federal contractors if vaccination is required for parties to the contract or if compliance with House Bill 1001 would result in a breach of contract or loss of funding.
- A healthcare facility that is subject to a federal immunization requirement against COVID-19 for the healthcare facility's employees.

• Professional sports organizations and entertainment venues if their employees work closely with live sports and entertainment at the venue.

The Details:

To require COVID-19 vaccination, covered employers must provide exemptions for:

- **Medical reasons.** To claim this exemption, an employee must present an exemption statement in writing, dated and signed by a licensed physician, a licensed physician's assistant or an advanced practice registered nurse, who has examined the employee. The statement must provide that, in their professional opinion, the immunization against COVID-19 is medically contraindicated for the employee.
- **Religious reasons.** To claim this exemption, an employee must present to the employer an exemption statement in writing indicating that the employee declines the immunization against COVID-19 because of a sincerely held religious belief.
- An employee who has immunity from prior infection. To claim this exemption, an employee must present to the employer the result of a laboratory test performed on the employee that has been approved by the federal Food and Drug Administration. An employer may request that an employee submit a new laboratory test result no more than once every three months.

If an employer receives a completed exemption statement in accordance with the requirements above for an exemption based on medical reasons or immunity, the employer must allow the employee to opt out of the employer's COVID-19 immunization requirement without further inquiry.

If an employer receives a completed exemption statement in accordance with the requirements above for an exemption based on religious reasons, the employer must make a religious accommodation in compliance with Title VII of the federal Civil Rights Act of 1964.

An employer may require COVID-19 testing up to two times per week for employees who receive an exemption.

Next Steps:

If you have employees in Indiana, consult legal counsel to discuss the impact of House Bill 1001 on your vaccination policies and practices.

Massachusetts's COVID-19 Emergency Paid Sick Leave Ended March 15

The Massachusetts Executive Office for Administration and Finance has announced that a requirement that employers provide COVID-19 emergency paid sick leave has ended on March 15, 2022. The leave requirement expired on that date because the COVID-19 Emergency Paid Sick Leave Fund, which reimburses employers for providing the leave, is nearing its limit for disbursements. Otherwise, the requirement would have remained in effect until April 1, 2022.

The Details:

Employers were required to offer COVID-19 emergency paid sick leave to eligible employees through March 15, 2022. Employers may continue to seek reimbursement for qualifying leave costs taken between May 28, 2021, and March 15, 2022. Applications for reimbursement must be submitted by April 29, 2022.

Through the March 15, 2022 end date, employees may have used COVID-19 emergency paid sick leave for the following reasons:

- To self-isolate and care for themselves because of the employee's COVID-19 diagnosis; to get a medical diagnosis, care or treatment for COVID-19 symptoms; or obtain or recover from the COVID-19 vaccine.
- To care for a family member who is self-isolating due to a COVID-19 diagnosis or needs medical diagnosis, care or treatment for COVID-19 symptoms.
- If they or a family member are subject to a quarantine order, or other determination by a local, state or federal public official, a health authority having jurisdiction, their employer or a healthcare provider.
- Their inability to telework because the employee has been diagnosed with COVID-19 and the employee's symptoms inhibit the ability to telework.

• To care for a family member who is obtaining the COVID-19 vaccine or recovering from an injury, disability, illness or condition related to such immunization.

Next Steps:

If you are a Massachusetts employer:

• Submit applications for reimbursement by April 29, 2022.

Minnesota Third-Party Sick Pay Guidance Updated

The Minnesota Department of Revenue (DOR) has updated the state's **Third-Party Sick Pay webpage**.

The Details:

The DOR has updated the webpage to provide guidance to employers issuing sick leave payments either directly to its employees or via an agent noting that employers must withhold Minnesota state tax in either scenario.

Where a third party who is not an agent of the employer issues the payment, the third party must withhold the taxes from the sick pay.

Under the updated guidance, the withholding party is required to provide a Form W-2 or Form 1099 to the individual receiving the sick pay and file the same with the state to report the wages and withholding. The provided and submitted form must indicate the withholding party's own name and Minnesota state tax identification number.

Next Steps:

Employers subject to Minnesota law should review the updated webpage to facilitate compliance with the required withholding and reporting obligations regarding paid sick leave.

Oregon Releases Tax Guidance for Out-of-State Employers

The Oregon Department of Revenue (DOR) has released guidance for out-of-state and nonresident employers.

The Details:

Nonresident employers of Oregon resident employees:

Under Oregon law, employers must withhold tax from all wages paid to Oregon resident employees working in Oregon, regardless of whether they work out of the employer's physical location in Oregon or work/telecommute from their residence.

Exceptions:

However, if an employer pays \$300 or less within a calendar year to an Oregon resident, employers may be relieved of the duty to withhold if the employer can show, to the DOR's satisfaction, that the individual employee will receive no more than \$300 in wages while working in the state during the calendar year.

Note: The guidance states that while the DOR can't require withholding for Oregon resident employees when the services are performed for an employer who doesn't have employees working in Oregon, the DOR requests that employers register and withhold tax on wages paid to Oregon residents as a convenience to the employee.

Nonresident employers of Oregon nonresident employees:

Nonresident employers must withhold Oregon income tax from all wages earned by nonresident employees for services performed in Oregon, unless their Oregon earnings for the year will be less than the employee's standard deduction amount based on filing status. Regardless if the employee earns more or less than the standard deduction, wages must still be reported as Oregon-source income on the federal Form W-2. Nonresident employees with wages greater than their standard deduction amount are required to file an Oregon nonresident return.

The Oregon standard deduction amounts for tax year 2022 are:

Single/married filing separately	\$2,420
Head of household	\$4,840
Married filing jointly	\$4,840
Qualifying widower	\$4,840

Next Steps:

Employers located outside the state of Oregon must withhold as noted in the Oregon DOR guidance.

Puerto Rico Announces Pension/Retirement Plan Contribution Limits for 2022

The Puerto Rico Department of Treasury (Departmento de Hacienda) issued a circular letter (CC RI 22-01) with the applicable Pension Plan Contribution and Catch-Up Limits beginning on or after 01/01/2022 as shown below.

Note: For Tax Year 2022, the pension plan contribution limits for Puerto Rico residents participating in both PR IRC 1081.01 and IRS 401(K) (dual-qualified plans) are different than the IRS limits. See below for details.

The Details:

The Puerto Rico Code has limits for certain pension plans that are different from those set by Federal Code. A summary of the 2022 pension/retirement plan contribution limits as compared to 2021 is below:

Pension Plan Contribution Limits			
Category	2021 Limit	2022 Limit	
Pension Plan Qualified Under PR IRC §1081.01 Only			
Deferral Limit	\$15,000.00	\$15,000.00	
"Age 50" Catch-Up Limit	\$1,500.00	\$1,500.00	
Maximum Contribution Limit/Maximum Amount (=Deferral Limit + "Age 50" Catch-Up Limit) to Be Reported on Form 499R-2/W-2PR in Box 15 (Contributions to CODA Plans)	\$16,500.00	\$16,500.00	
Deferral Compensation Limit	\$230,000.00	\$230,000.00	
Defined Compensation Plan Limit	\$58,000.00	\$61,000.00	
Pension Plan Qualified Under Both PR IRC §1081.01 and IRS §401(k)			
Deferral Limit	\$19,500.00	\$20,000.00*	
"Age 50" Catch-Up Limit	\$1,500.00	\$1,500.00	

Pension Plan Contribution Limits			
Category	2021 Limit	2022 Limit	
Maximum Contribution Limit/Maximum Amount (=Deferral Limit + "Age 50" Catch-Up Limit) to Be Reported on Form 499R-2/W-2PR in Box 15 (Contributions to CODA Plans)	\$21,000.00	\$21,5000.00	
Deferral Compensation Limit	\$290,000.00	\$305,000.00	
Defined Compensation Plan Limit	\$57,000.00	\$58,000.00	
Highly Compensated Employee Earnings Limit	\$130,000.00	\$135,000.00	
Pension Plan Qualified Under IRS §401(k) For U.S. Federal Government Employees Working in Puerto Rico			
Deferral Limit	\$19,500.00	\$20,500.00*	
"Age 50" Catch-Up Limit	\$6,500.00	\$6,500.00	
Maximum Contribution Limit/Maximum Amount (=Deferral Limit + "Age 50" Catch-Up Limit) To Be Reported On U.S. Form W-2, Box 12, Code D (Elective Deferrals To A Section 401(k) Cash Or Deferred Arrangement)	\$26,000.00	\$27,000.00	
Deferral Compensation Limit	\$290,000.00	\$305,000.00	
Defined Compensation Plan Limit	\$58,000.00	\$61,000.00	
Highly Compensated Employee Earnings Limit	\$130,000.00	\$135,000.00	

^{*}New for 2022: The 2022 IRS limit for elective deferrals applicable to participants in a dual-qualified plan, and federal government employees, is \$20,500. However, pursuant to Section 1081.01(d)(7)(A)(iii) of the PR Code, the elective deferral limit applicable to Puerto Rico participants in a dual-qualified plan may not exceed \$20,000. Any amount contributed in excess of the limit established by the PR Code will be taxable. Therefore, even if employees participate in a dual-qualified plan, they will not be able to make elective deferrals in excess of \$20,000, regardless of the language of the IRS notice of limits. However, federal government employees may still contribute \$20,500 into their 401(k) plans.

Employers should review the 2022 Puerto Rico contribution limits to ensure that their plan designs do not provide for amounts that exceed the allowed limit.

Washington D.C. Announces Increase to Minimum Wage

Washington D.C. has announced that its minimum wage will increase to \$16.10 from the current rate of \$15.20 per hour effective July 1, 2022.

Exceptions:

On July 1, 2022, the cash minimum wage rate for tipped workers will increase from \$5.05 to \$5.35 per hour.

Next Steps:

Washington D.C. employers should pay all nonexempt employees who do not receive tips at least \$16.10 per hour beginning July 1, 2022. On this same date, tipped employees should be paid at least \$5.35 per hour in cash wages. Employers should also post an upto-date minimum wage notice in the workplace.

For a copy of the announcement, which includes a link to the minimum wage notice, click on the link provided below.

https://does.dc.gov/service/office-wage-hour-compliance-0



Unincorporated Los Angeles County Announces Minimum Wage Increase

Los Angeles County's Chief Executive Office has <u>announced</u> that the minimum wage for unincorporated Los Angeles County will increase.

The Details:

Effective July 1, 2022, the minimum wage for all employees will increase from \$15.00 per hour to \$15.96 per hour. This rate applies to employees who perform at least two hours of work in a week within unincorporated areas of Los Angeles County.

Note: California does not allow the use of a tip credit when paying tipped employees.

Next Steps:

Employers in unincorporated Los Angeles County should, as of July 1, 2022, pay its employees at least \$15.96 per hour.

Employers should also post an up-to-date minimum wage notice in the workplace once it becomes available at the following link.

http://file.lacounty.gov/SDSInter/dca/243396_HonestWorkFairPayPosterEnglish.pdf

Los Angeles County Eases Mask Requirements

The Los Angeles County Department of Public Health (LACDPH) has issued an order lifting indoor mask requirements in many places.

The Details:

Under the LACDPH's order, effective March 4, 2022, individuals are required to wear a mask in the following settings only:

- On public transport, including planes, trains, buses, ferries, taxis and ride-shares.
- In transportation hubs like airports, bus terminals, train stations, marinas, seaports or other ports, subway stations or any other area that provides transportation.
- In healthcare settings (including long-term care facilities).
- In long-term care settings and adult/senior care facilities.
- In state and local correctional facilities and detention centers.
- Shelters and cooling centers.
- Indoors in K-12 schools and childcare (through March 11, then strongly recommended).
- In any other outdoor location where it is the policy of the business or venue.

Masks are strongly recommended in all other indoor settings in the county. Even where masks are optional, employers must still offer well-fitting medical grade masks or respirators (such as an N95, KN95, or KF94 respirators) at no cost to employees who work indoors and in contact with others.

Note: Under Cal/OSHA's Emergency Temporary Standards, upon request, employers must provide respirators for voluntary use to all employees who aren't fully vaccinated and who are working indoors or in vehicles with more than one person.

- Read the LACDPH's order.
- Refer to the county's guidance on masks.
- Notify employees of any changes.
- Watch for developments.

Executive Order Signed Raising Minimum Wage for Houston Airport Workers

Houston, Texas Mayor Sylvester Turner announced in a press release that he signed an Executive Order that will raise the minimum wage for Houston airport workers to \$15 per hour by 2023.

The Details:

Under the Order, the minimum wage for airport workers in Houston, currently \$12.00 per hour, will increase as follows:

April 1, 2022 \$13.00 per hour

October 1, 2022 \$14.00 per hour

October 1, 2023 \$15.00 per hour

Thereafter, the minimum wage will be determined by an applicable wage rate increase. Employers may use a maximum tip credit of \$5.12 per hour to meet the minimum wage requirement.

Next Steps:

Houston airport worker employers should pay at least the required minimum wage to employees as outlined above.

For a copy of the press release, which includes the Executive Order, click on the following link:

Press Release (houstontx.gov)



EEO-1 Reporting to Begin Soon for Covered Employers

The U.S. Equal Employment Opportunity Commission (EEOC) has announced that the tentative deadline for submitting an EEO-1 report for 2021 is May 17, 2022. The EEOC said it is tentatively scheduled to begin accepting EEO-1 reports for 2021 via its portal on April 12, 2022.

The Details:

The EEO-1 is a report through which covered employers must submit demographic workforce data, including data by race/ethnicity, sex and job categories to the EEOC. An EEO-1 report is required for:

- All private sector employers with 100 or more employees.
- Federal contractors with 50 or more employees and contracts of \$50,000 or more.

Note: Some states, such as California and Illinois, have their own reporting requirements as well.

Changes for 2021 EEO-1 Reports:

The EEOC is discontinuing the EEO-1 Type 6 Report for reporting establishments with fewer than 50 employees (for multi-establishment employers). Impacted employers should use the Type 8 Report instead. In the past, multi-establishment employers were permitted to submit either a Type 8 Report or a Type 6 Report for an establishment with fewer than 50 employees.

The EEOC is also implementing new procedures for the reporting of client employer data by Professional Employer Organizations (PEOs), Administrative Services Organizations (ASOs), Human Resource Outsourcing organizations (HROs), and similar organizations that choose to file on behalf of eliqible client employers under third-party agreements. Details on these changes can be found here.

Next Steps:

If you are covered by the EEO-1 requirement:

- Monitor the reporting portal for updates, instructions and resource materials from the EEOC.
- Prepare to submit your EEO-1 by the deadline (tentatively May 17, 2022).

New Federal Law Bars Forced Arbitration Agreements for Sexual Harassment Claims

President Joe Biden has signed legislation (H.R. 4445) that invalidates certain pre-dispute arbitration agreements that preclude an individual from filing a lawsuit alleging sexual assault or sexual harassment against an employer. H.R. 4445 applies immediately.

The Details:

Under H.R. 4445, pre-dispute agreements that require sexual harassment or sexual assault claims filed under federal or state law to be handled through arbitration are invalid and unenforceable. The law applies when such agreements are entered into before a dispute arises, such as an employee signing an agreement at the time of hire. The law doesn't prohibit employers from asking individuals to agree to arbitration after a dispute arises, even if it involves alleged sexual harassment or sexual assault.

H.R. 4445 also prevents employers from enforcing pre-dispute waivers of an individual's right to participate in a joint, class, or collective action with respect to a case that is filed under federal or state law and relates to sexual harassment or sexual assault.

Ensure that your employment agreements comply with H.R. 4445 and other applicable laws. Consult legal counsel as needed.

For a copy of H.R. 4445, click on the link provided below.

https://www.congress.gov/bill/117th-congress/house-bill/4445

ADP Compliance Resources

ADP maintains a staff of dedicated professionals who carefully monitor federal and state legislative and regulatory measures affecting employment-related human resource, payroll, tax and benefits administration, and help ensure that ADP systems are updated as relevant laws evolve. For the latest on how federal and state tax law changes may impact your business, visit the ADP Eye on Washington Web page located at www.adp.com/regulatorynews.

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