



Topics covered in this issue:

Leave:

- Massachusetts Enacts COVID-19 Emergency Paid Sick Leave
- Nevada Enacts Paid COVID-19 Vaccine Leave
- Nevada Amends Paid Sick Leave Law
- State of Washington Expands Definition of "Family Member" Under Paid Family and Medical Leave Act
- Paid Vaccine Leave Ordinance Enacted for Los Angeles County, California
- Philadelphia, Pennsylvania, Clarifies Term Domestic Violence Under Sick Leave Law

Payroll:

- Kansas Enacts Taxpayer Protection Act
- Massachusetts Publishes Telecommuting Guidance
- Rhode Island to Increase Minimum Wage
- Vermont Updates Guidance for Remote Workers
- July 1, 2021 Minimum Wage Increases Reminder

Leave

Massachusetts Enacts COVID-19 Emergency Paid Sick Leave

On May 28, 2021, Massachusetts Governor Charlie Baker signed into law legislation that grants employees emergency paid sick leave for COVID-related illness, quarantine and vaccinations ("COVID-19 emergency paid sick leave"). The law became effective on the date of signing and will remain in place through September 30, 2021, or the exhaustion of \$75 million in program funds as determined by the Commonwealth, whichever is earlier.

Find highlights of the new law below:

Amount of Sick Time Available Depends on Employee Work Schedule:

- An employee who works 40 hours or more per week is eligible for up to 40 hours of leave.
- An employee who works less than 40 hours a week, but maintains a regular schedule with consistent hours per week, shall be eligible for leave that is equal to the number of hours that such employee works per week, on average, over a 14-day period of such regular schedule.
- An employee whose schedule and weekly hours worked vary from week to week is eligible for leave equal to either (a) the average number of hours that the employee was scheduled to work per week over the six-month period immediately preceding the date of leave, or (b) if the employee has not worked for six months, the reasonable expectation of the employee at the time of hire of the average number of hours per week that the employee would normally be scheduled to work.

This amount of leave is in addition to earned sick leave that employers must provide under the Massachusetts Earned Sick Time Law, an existing policy or program of the employer, and pursuant to a collective bargaining agreement. An employer may adopt a more generous COVID-related paid sick leave policy.

Reasons for Use:

- An employee's need to: (i) self-isolate and care for oneself because of the employee's COVID-19 diagnosis; (ii) seek or obtain medical diagnosis, care or treatment for COVID-19 symptoms; or (iii) obtain the COVID-19 vaccine or to recover from an injury, disability, illness or condition related to such vaccination.

- An employee's need to care for a family member who (i) is self-isolating due to a COVID-19 diagnosis or (ii) needs medical diagnosis, care or treatment for COVID-19 symptoms.
- A quarantine order, or other determination by a local, state or federal public official, a health authority having jurisdiction, the employee's employer or a health-care provider that the employee's presence on the job or in the community would jeopardize the health of others because of the employee's exposure to COVID-19 or exhibiting of symptoms, regardless of whether the employee has been diagnosed with COVID-19.
- An employee's need to care for a family member due to a quarantine order, or other determination by a local, state or federal public official, a health authority having jurisdiction, the family member's employer, or a health-care provider that the family member's presence on the job or in the community would jeopardize the health of others because of the family member's exposure to COVID-19, regardless of whether the family member has been diagnosed with COVID-19.
- An employee's inability to telework because the employee has been diagnosed with COVID-19 and the symptoms inhibit the ability of the employee to telework.

It is important to note that the law uses the same definition of "family member" as the Massachusetts Paid Family and Medical Leave Act which includes an employee's spouse, domestic partner, child, parent, grandchild, grandparent, or sibling, a parent of a spouse or domestic partner of the employee, or a person who stood in loco parentis to the employee, when such employee was a minor child.

Pay Amount During COVID-19 Leave

An employee who uses leave is entitled to compensation from the employer up to an \$850 maximum benefit amount and maintain all benefits to which he or she is entitled, including health insurance, vacation leave, sick leave, disability insurance and pension. An employee may not receive more than 100 percent of his or her regular weekly wages in a week. Compensation for COVID-19 emergency paid sick leave may be reduced by the amount of wages or wage replacement that an employee receives for that period under any government program or law.

Employee Notice of the Need for Leave

In order to be eligible for reimbursement from the Commonwealth, an employer must require an employee to submit a written request for COVID-19 emergency paid sick leave. The request must include:

- (1) the employee's name;
- (2) the date(s) for which leave is requested and taken;
- (3) a statement of the COVID-19 related reason the employee is requesting leave and written support for such reason; and
- (4) a statement that because of the COVID-19 related reason, the employee is unable to work or telework.

If the leave is based on a quarantine order or self-quarantine advice, the statement from the employee must also include:

- (1) the name of the governmental entity ordering quarantine or the name of the health-care provider advising self-quarantine; and
- (2) if the person subject to quarantine or advised to self-quarantine is not the employee, that person's name and relation to the employee.

An employee must provide notice of the need for COVID-19 emergency paid sick leave as soon as practicable or foreseeable for the first workday in which an employee uses the leave. For subsequent days, an employer may require the employee to follow reasonable notice procedures in order to continue receiving COVID-19 emergency paid sick leave. An employee may use COVID-19 emergency paid sick leave on an intermittent basis and in hourly increments.

An employer may not require an employee to use other types of available paid leave before he or she uses COVID-19 emergency paid sick leave. An employer also may not require an employee to find a replacement worker to cover the hours during which the employee is using COVID-19 emergency paid sick leave.

Under the law, employers may create their own form or use the standard form that will be developed by the Commonwealth. All health information regarding an employee or an employee's family member must be treated as confidential medical records in accordance with applicable state and federal law. Employers must receive the employee's express permission to share any such information with third parties.

Employer Reimbursement

The newly enacted legislation allows that an employer that is not eligible for reimbursement through the federal tax credit under the Families First Coronavirus Response Act (FFCRA) may seek reimbursement from the Commonwealth for the cost of paying an employee and continuing his or her benefits up to \$850.

To apply for reimbursement, employers will need to collect the following information from the employee:

- (1) the employee's Social Security or tax identification number;
- (2) the employer identification number associated with the position from which the employee took leave;
- (3) the length of the leave (in hours) and wages paid during that leave that are not eligible for federal tax credits, and are not otherwise paid under any other government program or law;
- (4) benefits applicable to the employee taking leave; and
- (5) the number of hours in the employee's regular schedule, or (a) if the employee has no regular schedule, the hours that the employee was scheduled to work per week over the six-month period immediately preceding the date on which such employee takes the COVID-19 Massachusetts emergency paid sick leave, including hours for which such employee took leave of any type; or (b) if the employee did not work over such six-month period, is equal to the reasonable expectation of the employee at the time of hiring of the average number of hours per week that the employee would normally be scheduled to work.

Employer Posting Requirement

Employers are required to post the notice about the law in a conspicuous location and provide a copy of the notice to employees. Notification must be sent via electronic communication or an electronic posting on a web-based platform for employees who are teleworking.

Massachusetts has now released model notices which can be found at the Additional Information link at the end of the article.

Anti-Retaliation Provisions

The law includes broad anti-retaliation provisions, which prohibit employers from taking action to:

- (1) interfere with, restrain, or deny an employee's ability to take COVID-19 emergency paid sick leave, including, but not limited to, by using an employee's taking of COVID-19 emergency paid sick leave as a negative factor in any employment action, such as an evaluation, promotion, disciplinary action or termination;
- (2) discipline or take any other adverse action against an employee for using COVID-19 emergency paid sick leave; or
- (3) take any adverse action against an employee because the employee opposes practices believed to be in violation of this program, or because the employee supports the exercise of rights of another employee.

For a copy of the Massachusetts COVID-19 emergency paid sick leave bill, click on the link provided below.

<https://malegislature.gov/Bills/192/H3702>

Additional Information

For more information on this paid sick leave, as well as copies of the required notices, click on the link provided below.

<https://www.mass.gov/info-details/covid-19-temporary-emergency-paid-sick-leave-program>

Nevada Enacts Paid COVID-19 Vaccine Leave

On June 9, 2021, Nevada Governor Steve Sisolak signed into law Senate Bill 209 (SB 209) which amended Chapter 608 of the Nevada Revised Statutes to add a new section that provides for paid leave for employees seeking to receive their coronavirus (COVID-19) vaccine. The new law is applicable to private employers that have at least 50 employees and have been in business for at least two years. The amount of paid leave provided is dependent on whether the vaccine requires one or two doses. The provisions of SB 209 went into effect on the date of signing and will expire on December 31, 2023.

Highlights of SB 209 are as follows:

- If an employee is to receive a one dose vaccination, the employee may take two consecutive hours of paid leave.
- If an employee is to receive two separate doses that are administered on two separate occasions, the employee may take two consecutive hours of paid leave per absence for a total of four hours of paid leave.
- An employee is required to provide at least 12 hours of notice to their employer before using the paid leave.
- Any paid leave provided to an employee must not be used in calculating the number of hours for which an employee is entitled to be compensated for overtime.
- The Labor Commissioner is required to prepare a bulletin which clearly sets forth the leave requirements and post the bulletin on the Internet website maintained by the Office of Labor Commissioner.
- All employers subject to the law must post the bulletin in a conspicuous location in each workplace maintained by the employer.
- Employers subject to SB 209 must maintain a record of the receipt or accrual and use of the paid vaccine leave for each employee for a one-year period following the entry of such information in the record and, upon request, shall make those records available for inspection by the Labor Commissioner.
- An employer is prohibited from the following actions:
 - o Deny an employee the right to use the paid leave provided to the employee.
 - o Require an employee to find a replacement worker as a condition of using the paid leave.
 - o Retaliate or take any adverse action against an employee for using the paid leave provided to the employee including (1) discharging or firing the employee; (2) penalizing the employee in any fashion; and (3) deducting the paid leave provided to the employee pursuant to this section from the salary or wages of the employee.

For a copy of SB 209, click on the link provided below.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7670/Text>

Nevada Amends Paid Sick Leave Law

It was previously reported that on June 12, 2019, Governor Steve Sisolak of Nevada signed into law Senate Bill 312 (SB 312) that requires an employer who has 50 or more employees in Nevada, at a minimum, to provide employees 0.01923 hours of paid leave for each hour worked. This may be used by an employee beginning on the 90th calendar day of employment.

It is important to note that SB 312 now codified as Nevada Revised Statutes (NRS) 608.0197, effective January 1, 2020, provides that an employee may use paid leave available for use by that employee without providing a reason to his or her employer for such use.

Amendment:

On June 9, 2021, Governor Sisolak signed into law Senate Bill 209 (SB 209) which amended Chapter 608.0197 of the NRS. The newly added language is underlined.

An employee in private employment may use paid leave available for use by that employee as follows:

- (a) An employer shall allow an employee to use paid leave beginning on the 90th calendar day of his or her employment.

(b) An employer shall allow an employee to use paid leave for any use, including, without limitation:

- (1) Treatment of a mental or physical illness, injury or health condition;
- (2) Receiving a medical diagnosis or medical care;
- (3) Receiving or participating in preventative care;
- (4) Participating in caregiving; or
- (5) Addressing other personal needs related to the health of the employee.

For a copy of SB 209, click on the link provided below.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7670/Text>

Click on the link below for more information on Nevada sick leave provisions.

<http://labor.nv.gov/uploadedFiles/labornvgov/content/About/AO%20SB%20312%20Paid%20Leave.pdf>

State of Washington Expands Definition of "Family Member" Under Paid Family and Medical Leave Act

It was previously reported that on July 5, 2017, Washington State Governor Jay Inslee signed into law Substitute Senate Bill 5975 (S5975) which created the Family and Medical Leave Insurance Program effective January 1, 2020.

The paid family and medical leave program will provide everyone in the workforce with up to twelve weeks of paid medical leave, and up to twelve weeks of paid time off to care for a new child or an ailing family member. That leave is capped at sixteen weeks if the employee needs both types of time off in a one-year period. Women who experience pregnancy complications may receive an additional two weeks of leave.

Under the legislation, family leave means any leave taken by an employee from work: (a) To participate in providing care, including physical or psychological care, for a **family member** of the employee made necessary by a serious health condition of the **family member**; (b) To bond with the employee's child during the first twelve months after the child's birth, or the first twelve months after the placement of a child under the age of eighteen with the employee; or (c) Because of any qualifying exigency as permitted under the federal family and medical leave act, 29 U.S.C. Sec. 2612(a)(1)(E) and 29 C.F.R. Sec. 825.126(b)(1) through (9), as they existed on October 19, 2017, for **family members** as defined in subsection (10) (11) of this section.

Under the original legislation, family member was defined as a "child, grandchild, grandparent, parent, sibling, or spouse of an employee."

As a result of the enactment of Senate Bill 5097, effective July 25, 2021, the definition is expanded as follows:

"Family member" means a child, grandchild, grandparent, parent, sibling, or spouse of an employee, and also includes any individual who regularly resides in the employee's home or where the relationship creates an expectation that the employee care for the person, and that individual depends on the employee for care. "Family member" includes any individual who regularly resides in the employee's home, except that it does not include an individual who simply resides in the same home with no expectation that the employee care for the individual.

For a copy of Senate Bill 5097, click on the link provided below.

<http://lawfilesex.leg.wa.gov/biennium/2021-22/Pdf/Bills/Session%20Laws/Senate/5097-S.SL.pdf>

Paid Vaccine Leave Ordinance Enacted for Los Angeles County, California

On May 18, 2021, the Los Angeles County Board of Supervisors enacted an urgent ordinance that, under certain circumstances, requires all private employers to provide paid leave so employees can receive COVID-19 vaccine injections. This paid leave includes time employees spend traveling to and from appointments and time spent recovering from symptoms related to receiving the vaccine that may prevent them from working or teleworking. The ordinance takes effect immediately – but is retroactive to January 1, 2021 – and will remain in effect until August 31, 2021.

Generally, the ordinance applies to all employees performing any work in the county's unincorporated areas. Although, generally, employees cannot waive their rights under the ordinance, parties to a collective bargaining agreement (CBA) can jointly waive the law's requirements via an explicit, clear and unambiguous waiver in the CBA.

COVID-19 vaccine leave (CVL) is provided in addition to any job-protected paid leave employees receive under California's paid sick leave (PSL) law, the Healthy Workplace Healthy Family Act. Importantly CVL is available only if employees exhaust all available California supplemental paid sick leave (SPSL). SPSL is available to employees of employers with 26 or more employees for specific COVID-related reasons, including, e.g., obtaining or recovering from symptoms related to vaccine injections.

The amount of CVL employers must potentially provide depends on whether an employee is full- or part-time. Employees are full-time if their employer considers them so or they worked or were scheduled to work, on average, at least 40 hours per week in the two weeks preceding the date they take CVL. Any employee who is not full-time is considered part-time. Full-time employees who have exhausted California SPSL can use up to four hours of CVL per injection, whereas part-time employees can use a proportionate amount, based on their normally scheduled work hours over the two-week period preceding the injection, e.g., the ordinance provides that 20-hour-per-week employees can use two hours of CVL per injection.

The ordinance allows employers to request that employees provide written verification that they received a COVID-19 vaccine. When employees use CVL, employers must pay them their "normal rate of pay," which they calculate using the employee's highest average two-week pay over the period of January 1 through May 18, 2021.

The ordinance requires employers to conspicuously display a written notice that the Los Angeles County Department of Consumer and Business Affairs (LACDCBA) will create and can be found at <https://dcba.lacounty.gov/> — once created. Additionally, for four years, employers must keep records demonstrating their compliance, which includes, for each employee, payroll records documenting the employee's name, address, occupation, dates of employment, pay rate(s), and amount paid. Failure to keep — or provide LACDCBA access to — such records creates a presumption that the employer did not comply with the ordinance.

Under the ordinance, employers cannot refuse to employ, terminate, reduce in compensation, or take adverse action against individuals who in good faith exercise rights provided under the ordinance. Within three years of an alleged violation, individuals who believe an employer violated the law can either file a complaint with the LACDCBA, which will investigate and enforce the ordinance, or file a lawsuit in state court; if they prevail, these individuals can receive reinstatement, interest on damages, back pay, penalties and fines — tripled for unlawful retaliation — and other appropriate legal or equitable relief, along with reasonable attorneys' fees and costs.

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

<http://file.lacounty.gov/SDSInter/bos/supdocs/158362.pdf>

Philadelphia, Pennsylvania, Clarifies Term Domestic Violence Under Sick Leave Law

It was previously reported that the City of Philadelphia had enacted legislation titled "Promoting Healthy Families and Workplaces." This law, in effect since August 1, 2015, requires employers to provide covered employees who work in Philadelphia with sick leave, provide employees notice of their rights under the law and track sick leave use and accrual for two years.

Covered employees accrue one hour of sick leave for every 40 hours worked and can use up to 40 hours of sick leave a year when they or certain family members:

1. Need diagnosis, care, or treatment regarding a health condition — including behavioral health.
2. Need preventative care.
3. Experience domestic abuse, sexual assault, or stalking.

Employers with 10 or more employees must provide paid sick leave. Employers with nine or fewer employees must provide unpaid sick leave. Employers may choose to either use an accrual or front-load system for sick leave hours.

Amendment Clarifying the Term "Domestic Abuse"

On May 11, 2021, Philadelphia Mayor Jim Kenney signed an amendment to the city's paid sick leave ordinance. The amendment further defines domestic violence for the purposes of entitled paid leave to include "coercive control." "Coercive control" is defined as "a pattern of threatening, humiliating, or intimidating actions toward an individual used to punish or frighten the individual, including but not limited to a pattern of behavior that, in effect, takes away the individual's liberty, freedom, or sense of self, safety, or bodily integrity." The amendment provides nine examples of behavior that constitute "coercive control." The amendment has nine examples of "coercive control, as follows:

- (1) Isolating the victim from support networks;
- (2) Controlling the victim's economic and other resources, such as transportation;
- (3) Closely monitoring the victim's activities, communications or movements;
- (4) Repetitively degrading and demeaning the victim;
- (5) Threatening to kill or harm the victim or the victim's children or relatives or pets; or to take steps to separate the victim from the victim's children and or pets;
- (6) Threatening to publish or publishing sexualized, false, or embarrassing information, videos, photographs, or other depictions of the victim;
- (7) Damaging or taking the victim's property or possessions;
- (8) Displaying or referring to weapons as a means to intimidate or threaten; or
- (9) Forcing the victim to engage in unlawful activity.

Click on the link below to access a copy of the amendment.

<https://phila.legistar.com/LegislationDetail.aspx?ID=4891299&GUID=046A3DA1-70CB-41B6-A4DB-CE4B602DC00E&Options=Advanced&Search=>

For more information on the "Promoting Healthy Families and Workplaces" law, click on the link provided below.

<https://www.phila.gov/documents/paid-sick-leave-information/>



Payroll

Kansas Enacts Taxpayer Protection Act

It was previously reported that on January 26, 2021, Kansas Governor Laura Kelly issued Executive Order 21-01 in response to the coronavirus (COVID-19) pandemic, regarding the fact that many employees are teleworking over state lines.

For the period of March 13, 2020 through December 31, 2020 inclusive, for wages paid to employees who are temporarily teleworking in a state other than their primary work location, employers have the option to continue to withhold income taxes, based on the state of the employee's primary work location, rather than the withholding being based on the state in which the employee is teleworking or otherwise working during the pandemic.

On May 17, 2021, Governor Kelly signed into law Senate Bill 47 enacting the Kansas Taxpayer Protection Act. This bill allows employers to choose the withholding state for employees who are temporarily teleworking. For tax years commencing after December 31, 2020, and before January 1, 2026 — for wages paid to employees who are temporarily teleworking in a state other than their primary work location — employers will have the option to continue to withhold income taxes based on the state of the employee's primary work location and not based on the state in which the employee is teleworking or otherwise working during the COVID-19 pandemic.

For a copy of Senate Bill 47, click on the link provided below.

http://www.kslegislature.org/li/b2021_22/measures/documents/sb47_enrolled.pdf

Massachusetts Publishes Telecommuting Guidance

The Massachusetts Department of Revenue updated its Tax Filing Season Frequently Asked Questions (FAQs) website to include a section regarding employees working remotely due to the COVID-19 pandemic. The new FAQs discuss the taxability of income for residents and nonresidents, credits for amounts already withheld, closures of or changes to work locations during the pandemic, job and role changes, apportionment percentage for wages earned in and out of state, and statutory residency.

In general, Massachusetts residents are subject to state income tax for income derived inside and outside of the state. Nonresident employees are subject to Massachusetts income tax for work performed in the state. Employers are required to withhold Massachusetts tax on any wage income that is subject to the Massachusetts personal income tax whether the employee is a resident or a nonresident of Massachusetts.

Find a sampling of the FAQs provided below.

- **Can a Massachusetts resident telecommuting employee claim a credit for taxes paid to another state in 2020 if they did not physically work in the other state?**

For a resident of Massachusetts, all wages are taxable, regardless of where they are earned. A resident employee who, prior to the Massachusetts COVID-19 state of emergency, worked in a state other than Massachusetts, but is now telecommuting from a location in Massachusetts due to the COVID-19 pandemic, will be eligible for a credit for taxes paid to that other state to the extent provided in M.G.L. c. 62, § 6(a) if the other state applies similar sourcing rules.

- **What if my employer stopped withholding Massachusetts personal income tax or changed my withholding to a different state before Massachusetts issued guidance about the special rules on April 21, 2020?**

A nonresident telecommuting employee's 2020 personal income tax liability will be calculated based on the rules described in the guidance, with wages of nonresidents that worked in Massachusetts before the Massachusetts COVID-19 state of emergency and who are now working for the same employer in a different state being sourced to Massachusetts.

- **Are days spent in Massachusetts due to the COVID-19 pandemic counted for purposes of establishing Massachusetts statutory residency under the 183-day presence test?**

Yes, individuals who spend more than 183 days in Massachusetts and maintain a permanent place of abode in Massachusetts are statutory Massachusetts residents for 2020, regardless of whether any such days are spent in Massachusetts due to the COVID-19 pandemic

For access to all the FAQs, click on the link provided below.

<https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#employees-working-remotely-due-to-the-covid-19-pandemic>

Rhode Island to Increase Minimum Wage

On May 21, 2021, Governor Daniel McKee signed into law House Bill 5130 (HB 5130) that will incrementally raise the Rhode Island minimum wage. The state minimum wage, which is currently \$11.50 will be increased on the following schedule:

January 1, 2022	\$12.25 per hour
January 1, 2023	\$13.00 per hour
January 1, 2024	\$14.00 per hour
January 1, 2025	\$15.00 per hour

HB 5130 does not impact the cash minimum wage for tipped employees, which will remain at \$3.89 per hour.

For a copy of HB 5130, click on the link provided below.

<http://webserver.rilegislature.gov/BillText21/HouseText21/H5130A.htm>

Vermont Updates Guidance for Remote Workers

On May 26, 2021, the Vermont Department of Taxes updated its guidance for remote workers as follows:

Anyone who is a nonresident, but temporarily living and working in Vermont, has an obligation to pay Vermont income taxes on the income earned while living and performing work in Vermont. This is true even if the person was in Vermont due to the coronavirus (COVID-19) pandemic, and regardless of whether the person's employer is located inside or outside of Vermont.

Individuals are subject to Vermont income tax under two circumstances: they are residents of Vermont, either by domicile or presence in the state for more than 183 days; or they earn Vermont income. Those persons who have been residing in Vermont for more than two weeks, but generally live and work in another state, are required to pay income tax on the money that is earned while in Vermont. This applies even if the person is paid by an out-of-state employer. However, for persons who live out of state, but previously commuted to Vermont and now live and work outside of Vermont, the income earned while at home is not Vermont income (even though the employer is still located in Vermont), and is not subject to Vermont income tax.

To access the updated guidance, click on the link provided below.

<https://tax.vermont.gov/coronavirus>

July 1, 2021 Minimum Wage Increases Reminder

The following are a list of cities, counties and states where the minimum wage will increase as of July 1, 2021. It is important to note that rates that may be paid in certain cases to individuals under a certain age (e.g., youth wage), or to employees during a “training” period are not reflected.

Jurisdiction	July 1, 2021 Minimum Wage Per Hour
Berkeley, California	\$16.32 (currently \$16.07). Tipped Credit not allowed in California.
Emeryville, California	\$17.13 (currently \$16.84). Tipped Credit not allowed in California.
Fremont, California (26 or more EEs)	\$15.25 (currently \$15.00). Tipped Credit not allowed in California.
Fremont, California (25 or fewer EEs)	\$15.00 (currently \$13.50). Tipped Credit not allowed in California.
Long Beach, California (Hotel Workers)	\$17.64 (currently \$17.13). Tipped Credit not allowed in California.
Los Angeles, California (26 or more EEs)	\$15.00 (currently \$15.00). Tipped Credit not allowed in California.
Los Angeles, California (25 or fewer EEs)	\$15.00 (currently \$14.25). Tipped Credit not allowed in California.
Los Angeles, California (Hotel Workers)	\$15.00 (currently \$14.25). Tipped Credit not allowed in California.
Los Angeles County, California (26 or more EEs)	\$15.00 (currently \$15.00). Tipped Credit not allowed in California.
Los Angeles County, California (25 or fewer EEs)	\$15.00 (currently \$14.25). Tipped Credit not allowed in California.
Long Beach, California (Concessionaire Workers)	\$15.32 (currently \$15.30). Tipped Credit not allowed in California.
Malibu, California (26 or more EEs)	\$15.00 (currently \$15.00). Tipped Credit not allowed in California.
Malibu, California (25 or fewer EEs)	\$15.00 (currently \$14.25). Tipped Credit not allowed in California.
Milpitas, California (25 or fewer EEs)	\$15.65 (currently \$15.40). Tipped Credit not allowed in California.
Pasadena, California (26 or more EEs)	\$15.00 (currently \$15.00). Tipped Credit not allowed in California.
Pasadena, California (25 or fewer EEs)	\$15.00 (currently \$14.25). Tipped Credit not allowed in California.
San Francisco, California	\$16.32 (currently \$16.07). Tipped Credit not allowed in California.
Santa Monica, California (26 or more EEs)	\$15.00 (currently \$15.00). Tipped Credit not allowed in California.
Santa Monica, California (25 or fewer EEs)	\$15.00 (currently \$14.25). Tipped Credit not allowed in California.
District of Columbia	\$15.20 (currently \$15.00). Tipped employees must be paid at least \$5.05 (currently \$5.00) in cash wages.
Cook County, Illinois	\$13.00 (currently \$13.00). Tipped employees must be paid at least (\$6.60) (currently \$6.00) in cash wages.
Chicago, Illinois (21 or more EEs)	\$15.00 (currently \$14.00). Tipped employees must be paid at least (\$9.00) (currently \$8.40) in cash wages.
Chicago, Illinois (4 - 20 EEs)	\$14.00 (currently \$13.50). Tipped employees must be paid at least (\$8.40) (currently \$8.10) in cash wages.
Montgomery County, Maryland (51 or more EEs)	\$15.00 (currently \$14.00). Tipped employees must be paid at least \$4.00 (currently \$4.00) in cash wages.
Montgomery County, Maryland (11 – 50 EEs)	\$14.00 (currently \$13.25). Tipped employees must be paid at least \$4.00 (currently \$4.00) in cash wages.
Montgomery County, Maryland (10 or fewer EEs)	\$13.50 (currently \$13.00). Tipped employees must be paid at least \$4.00 (currently \$4.00) in cash wages.
Minneapolis, Minnesota (More than 100 EEs)	\$14.25 (currently \$13.25). Tipped Credit not allowed in Minnesota.
Minneapolis, Minnesota (100 or fewer EEs)	\$12.50 (currently \$11.75). Tipped Credit not allowed in Minnesota.

Jurisdiction	July 1, 2021 Minimum Wage Per Hour
St. Paul, Minnesota (Employ 10,001+ EEs)	\$12.50 (currently \$12.50). Tipped Credit not allowed in Minnesota.
St. Paul, Minnesota (Employ 101 to 10,000 EEs)	\$12.50 (currently \$11.50). Tipped Credit not allowed in Minnesota.
St. Paul, Minnesota (Employ 6 to 100 EEs)	\$11.00 (currently \$10.00). Tipped Credit not allowed in Minnesota.
St. Paul, Minnesota (Employ 5 or fewer EEs)	\$10.00 (currently \$9.25). Tipped Credit not allowed in Minnesota.
Nevada (No Health Benefits Offered)	\$9.75 (currently \$9.00). Tipped Credit not allowed in Nevada.
Nevada (Health Benefits Offered)	\$8.75 (currently \$8.00). Tipped Credit not allowed in Nevada.
Oregon	\$12.75 (currently \$12.00). Tipped Credit not allowed in Oregon.
Portland, Oregon Urban Growth Boundary	\$14.00 (currently \$13.25). Tipped Credit not allowed in Oregon.
Oregon Non-Urban Counties	\$12.00 (currently \$11.50). Tipped Credit not allowed in Oregon.

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.

ADP is committed to assisting businesses with increased compliance requirements resulting from rapidly evolving legislation. Our goal is to help minimize your administrative burden across the entire spectrum of employment-related payroll, tax, HR and benefits, so that you can focus on running your business. This information is provided as a courtesy to assist in your understanding of the impact of certain regulatory requirements and should not be construed as tax or legal advice. Such information is by nature subject to revision and may not be the most current information available. ADP encourages readers to consult with appropriate legal and/or tax advisors. Please be advised that calls to and from ADP may be monitored or recorded.

If you have any questions regarding our services, please call 855-466-0790.