



Topics covered in this issue:

Leave:

- New York City New York, Expands ESSTA Due to COVID-19
- Philadelphia, Pennsylvania, Issues COVID-19 Paid Sick-Leave Regulations
- Pittsburgh, Pennsylvania, Enacts COVID-19 Sick-Time Ordinance

Payroll:

- Kansas Provides FAQs Regarding Teleworking During COVID-19
- Massachusetts Releases Updated Withholding Guidance For Telecommuters
- Increase to Michigan Minimum Wage Delayed
- Rhode Island Teleworking Regulations Further Extended
- South Carolina Again Extends Nexus Relief For Employees Telecommuting During COVID-19
- Vermont Provides Further Guidance Regarding Teleworking Employees
- Upcoming Increases to Minimum Wage Round-Up For 2021

Time & Labor:

- California Imposes COVID-19 Workplace Exposure Notice and Reporting Obligations

Benefits:

- Massachusetts Announces 2021 Parking and Transportation Limits

Leave

New York City, New York, Expands ESSTA Due To COVID-19

We previously announced that on September 28, 2020 New York City Mayor Bill de Blasio signed legislation amending the City's Earned Safe and Sick Time Act (ESSTA) to align more closely to the New York State Paid Sick Leave law (NYPSL).

Background

The New York City Earned Safe and Sick Time Act (ESSTA) went into effect on April 1, 2014, and gave workers who are employed by an employer with five or more employees up to 40 hours of sick time in a year to recover from physical/mental illness or injury, seek medical treatment, or care for a sick family member.

As of May 5, 2018, your sick time under the law can also be used for "safe time" purposes to address certain nonmedical needs that may arise if an employee or their family member are victims of domestic violence, a sexual offense, stalking, or human trafficking. For example: to meet with a lawyer or social worker or to relocate for safety.

Highlights of ESSTA Amendments:

Effective September 30, 2020, employers must:

- Provide domestic workers with 40 hours of paid safe and sick leave;
- Allow employees to use safe and sick leave as it is accrued;
- Reimburse employees who must pay for required documentation after three consecutive workdays of leave;
- **List on employees' paystubs (or any document issued each pay period) the amounts of accrued and used leave and the total balance of accrued leave.**

Note: For the pay stub requirement only, employers that could not operationalize the documentation requirement by September 30, 2020, but are working in good faith on implementation will have up to January 1, 2021, to ensure compliance without a penalty.

For more information regarding amendments to the New York City ESSTA, click on the link provided below.

<https://legistar.council.nyc.gov/LegislationDetail.aspx?ID=4624828&GUID=B01A59B0-49DF-413D-85F1-89A2902C9104&Options=&Search=>

New York ESSTA Expansion

On December 9, 2020, New York City Mayor Bill de Blasio announced that starting January 1, 2021, employers with 100 or more workers are required to provide up to 56 hours of paid sick leave. This is an increase of 16 hours from the current ESSTA requirement of 40 hours of paid sick leave.

As of January 1, 2021, employers with four or fewer employees must provide up to 40 hours of paid safe and sick leave if the employer's net income is \$1 million or more in the previous tax year. Currently under ESSTA, employers of this size must provide up to 40 hours of unpaid safe and sick leave if the employer's net income is less than \$1 million in the previous tax year.

As of January 1, 2021, employers of domestic workers must provide up to 56 hours of paid safe and sick leave if the employer employs 100 or more employees. ESSTA currently requires that this type of employer provide up to 40 hours of paid safe and sick leave if the employer employs up to 100 employees.

For more information regarding the ESSTA expansion and amendments, click on the link provided below.

<https://www1.nyc.gov/site/dca/businesses/paid-sick-leave-law-for-employers.page>

Philadelphia, Pennsylvania, Issues COVID-19 Paid Sick-Leave Regulations

We previously reported that on September 17, 2020, Philadelphia, Pennsylvania Mayor Jim Kenney signed File Number 200303, an amendment to the City's generally applicable paid sick and safe time law, the Promoting Healthy Families and Workplaces Ordinance (PHFWO). The amendment requires new public health emergency leave (PHEL) for employees, gig workers, and others who do not receive leave under the federal Families First Coronavirus Response Act (FFCRA). The emergency leave requirements took effect immediately and generally expire on December 31, 2020. The City of Philadelphia has now released regulations pertaining to the PHFWO.

The regulations clarify there are two types of COVID-19-related paid leave created under the amended ordinance. The first type, "Public Health Emergency Leave" (PHEL), may be used by home-care workers, domestic workers, food delivery and transportation network workers and health-care professionals under certain conditions.

PHEL leave may be used: (1) to quarantine or for isolation as advised or ordered; (2) when experiencing symptoms related to the public health emergency and seeking a diagnosis; (3) when caring for an individual in quarantine, isolation or experiencing symptoms; (4) when caring for a child due to a school closure or childcare unavailability; and (5) when experiencing substantially similar conditions as the public health emergency.

The second type, "Health-Care Epidemic Leave Benefit," may only be used by health-care employees employed by hospitals, nursing homes, and home health-care providers (including doctors, nurses and emergency room personnel). Covered employers are those required to provide accrued sick leave benefits under the ordinance and employ 10 or more employees for at least 40 weeks in a calendar year. Health-Care Epidemic Leave may only be used when the individual contracts COVID-19.

For a copy of the PHFWO regulations, click on the link provided below:

<https://www.phila.gov/media/20201116224014/COVID19-Pandemic-Paid-Sick-Leave-Regulations.pdf>

Pittsburgh, Pennsylvania, Enacts COVID-19 Sick-Time Ordinance

We previously reported in the March 2020 Tech Flex that the City of Pittsburgh provided guidelines on its website regarding the city's Paid Sick Days Act (PSDA or "the Act") that took effect on March 15, 2020.

The PSDA requires employers with 15 or more employees to allow employees to accrue up to 40 hours of paid sick leave per year for every 35 hours worked for the employer within the geographic boundaries of Pittsburgh. Employers with fewer than 15 workers must allow employees to accrue up to 24 hours per year, and only unpaid sick time during the first year the Act is in effect (employees may accrue paid sick time beginning one year after the effective date of the Act).

The website also provides frequently asked questions, a copy of the required employee notice and the ordinance itself.

For more information on the PSDA please click on the link provided below.

<https://pittsburghpa.gov/mayor/paidsickleave>

Newly Enacted Temporary COVID-19 Sick-Time Ordinance

On December 9, 2020, Pittsburgh Mayor William Peduto signed a new ordinance granting COVID-19 sick time to certain employees working within the City. This ordinance supplements the PSDA discussed above. It is important to note the COVID-19 sick-time ordinance also amended the PSDA to permit employees to take sick time under the PSDA before such time is accrued if the reason for use arises directly from COVID-19. The ordinance became effective immediately upon the Mayor's signature and remains in effect until the Pennsylvania COVID-19 Declaration of Emergency or the Pittsburgh COVID-19 Declaration of Emergency ends, whichever is sooner.

Under the ordinance, Pittsburgh employers with more than 50 employees working in the City must provide paid COVID-19 sick time to their employees for COVID-19-related reasons. The law applies to employees who are (a) working for that employer within Pittsburgh after the effective date of this ordinance; (b) normally work for that employer within the City of Pittsburgh but are currently teleworking from any other location as a result of COVID-19; or (c) work for that employer from multiple locations or from mobile locations, provided that 51 percent or more of such employee's time is spent within the City of Pittsburgh.

An employee may take up to 80 hours of sick time, and this time is in addition to time under the PSDA. COVID-19 sick time is also in addition to any paid leave or sick time provided by the employer, with a few caveats. Employees are required to provide notice to the employer of the need for COVID-19 sick time as soon as practicable.

The ordinance stipulates that eligible employees may take COVID-19 sick time leave for the following reasons, if they are unable to telework:

1. Determination by a public official or public-health authority, a health-care provider, or an employee's employer 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 because the individual is exhibiting symptoms that might jeopardize the health of others, regardless of whether the individual has been diagnosed with COVID-19.
2. Care of a family member of the employee due to a determination by a public official or health authority, a health-care provider, or the family member's employer that the presence of the family member on the job or in the community would jeopardize the health of others because of the family member's exposure to COVID-19, or a determination by the employer that the employee is a danger to the health of others because they are exhibiting symptoms that might jeopardize the health of others, regardless of whether the family member has been diagnosed with COVID-19.
3. An employee's need to: (a) self-isolate and care for oneself because the employee is diagnosed with COVID-19; (b) self-isolate and care for oneself because the employee is experiencing symptoms of COVID-19; or (c) seek or obtain medical diagnosis, care or treatment if experiencing symptoms of an illness related to COVID-19.
4. Care of a family member who: (a) is self-isolating due to being diagnosed with COVID-19; (b) is self-isolating due to experiencing symptoms of COVID-19; or (c) needs medical diagnosis, care or treatment if experiencing symptoms of an illness related to COVID-19.

Employee Entitlement

The COVID-19 sick-time entitlement is based on whether the employee works 40 or more hours per week or less than 40 hours per week. For employees who work 40 hours or more per week, their sick time entitlement is 80 hours, unless the employer designates a higher limit.

Employees who work fewer than 40 hours in a week are entitled to sick time in an amount equal to the amount of time the employee is otherwise scheduled to work or works, on average, in a 14-day period, whichever is greater, unless the employer designates a higher limit. In the case of an employee whose schedule varies from week to week, the employer can use a number equal to the average number of hours that the employee was scheduled over the past 90 days of work, including hours for which the employee took leave of any type.

COVID-19 sick time must be provided to employees immediately, without any waiting period or accrual requirements, once they have been employed by the employer for the previous 90 days. If an employer provided paid leave prior to the effective date of this ordinance, the COVID-19 sick time is in addition to that paid leave. An employer may not change such paid leave after the ordinance's effective date to avoid providing leave under the ordinance.

Interaction With Other Laws & Employer Policy

To the extent that federal or state law requires employers to provide paid sick leave or paid sick time related to COVID-19, employers may substitute leave under federal or state law to meet the obligations under this ordinance if the federal or state law coincides with the ordinance and such concurrent use is permitted. However, employers are required to provide additional COVID-19 sick time under the ordinance to the extent the ordinance exceeds the requirements of the federal or state law.

Similarly, to the extent that an employer has adopted a policy subsequent to the March 13, 2020, Pennsylvania COVID-19 Declaration of Emergency, which provides its employees with additional paid sick time specifically for use during COVID-19, employers may substitute leave under its employer policy for the leave required under this ordinance to the extent they coincide. However, employers must provide additional COVID-19 sick time under the ordinance to the extent the ordinance exceeds the requirements of the employer's COVID-19 specific paid sick policy.

For a copy of the COVID-19 sick-time ordinance, click on the link provided below.

<https://pittsburgh.legistar.com/LegislationDetail.aspx?ID=4701797&GUID=2D2C3863-DF9E-4127-A514-976420C4A7FD&Options=ID%7CText%7C&Search=2020-0927&FullText=1>



Payroll

Kansas Provides FAQs Regarding Teleworking During COVID-19

The Kansas Department of Revenue (KDOR) has provided frequently asked questions (FAQs) regarding the taxation of employees required to work remotely due to the pandemic. The FAQs state that the wages paid to an employee who is teleworking in Kansas are subject to Kansas withholding as Kansas income tax is imposed on wages paid for services performed in the state. However, services performed outside of Kansas are not subject to Kansas income tax, regardless of where the employer paying for services is located.

The KDOR also noted that it will waive any applicable penalties for employers and employees associated with the under withholding and underpayment of individual estimated tax for all employees required to work remotely due to the pandemic. The waiver will be in effect for the period of time in 2020 that the state's disaster emergency decree remains in effect.

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

<https://www.ksrevenue.org/faqs-withholding.html>

Massachusetts Releases Updated Withholding Guidance For Telecommuters

We previously reported that on July 21, 2020, the Massachusetts Department of Revenue (DOR) released Technical Release No. 20-10 (TR 20-10) regarding the rules that apply to income earned by a nonresident employee who telecommutes on behalf of an in-state business from a location outside of the state due to the COVID-19 state of emergency in Massachusetts.

In summary, if a business is located within Massachusetts, a nonresident who telecommutes will continue to have his or her wages considered to be Massachusetts-sourced wages for the purpose of income tax withholding. TR 20-10 provided that the regulation is effective through the earlier of December 31, 2020, or 90 days after the Massachusetts COVID-19 state of emergency is lifted.

Updated Guidance: On December 8, 2020, the DOR issued a technical information released – Technical Release 20-15 (TIR 20-15) – that extends and revises the TR 20-10 Massachusetts tax relief in situations in which employees work remotely due solely to the coronavirus (“COVID-19”) pandemic. TIR 20-15 makes the relief provisions effective until 90 days after the state of emergency in Massachusetts is lifted.

The most recent TIR announces that, while the relief rules remain in effect, the presence of one or more employees working remotely in Massachusetts due to: (1) a government order issued in response to the COVID-19 pandemic; (2) a remote work policy adopted by an employer in good faith compliance with federal or state government guidance or public health recommendations relating to COVID-19; or (3) the worker's compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure will not, by itself, create a withholding obligation with respect to such employees.

TIR 20-15 also explains the application of the Massachusetts Paid Family and Medical Leave (“PFML”) program where an employee works remotely in a different state due to a pandemic-related circumstance. During the period the TIR remains in effect, workers who previously performed work outside of Massachusetts were not subject to PFML; will not be subject to PFML due to temporarily

working in the state during COVID-19. Also, workers who are working outside of Massachusetts who previously performed work in the state will continue to be subject to the Massachusetts PFML rules.

For a copy of Massachusetts TIR 20-15, click on the link provided below:

<https://www.mass.gov/technical-information-release/tir-20-15-revised-guidance-on-the-massachusetts-tax-implications-of>

Increase To Michigan Minimum Wage Delayed

It was previously announced that the Michigan minimum wage would increase on January 1, 2021, from its current level of \$9.65 per hour to \$9.87 per hour and the cash wage for tipped employees would increase from \$3.67 per hour to \$3.75 per hour.

The Michigan Department of Labor and Economic Opportunity (LEO) has now announced that the minimum wage increase previously announced will not go into effect as planned on January 1, 2021, due to the coronavirus (COVID-19) pandemic.

Under the Improved Workforce Opportunity Act of 2018, the minimum wage increase is prohibited until the annual unemployment rate for the preceding calendar year falls below 8.5 percent. The annual unemployment rate in the state as of October sits at 10.2 percent, and is unlikely to reach 8.5 percent by the end of the calendar year. As such, the minimum wage increase will likely go into effect in the following calendar year.

Consequently, Michigan's minimum wage will remain at \$9.65 per hour, with minor wages at \$8.20 per hour, tipped wages at \$3.67 per hour, and training wages at \$4.25 per hour for newly hired employees between 16 and 19 years of age.

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

https://www.michigan.gov/leo/0,5863,7-336-94422_59886_31117-547303--,00.html

Rhode Island Teleworking Regulations Further Extended

We previously reported that on May 26, 2020, the Rhode Island Department of Revenue Division of Taxation (DOR) issued guidance via Advisory 2020-22 (ADV 2020-22) for income tax withholding on wages of employees temporarily working within and outside of the state due to COVID-19.

In its guidance, the DOR provides temporary relief from income tax withholding for employees who are temporarily working from home outside of the state where their employer is located due to the COVID-19 emergency. The original guidance was effective for 120 days ending on September 18, 2020.

Subsequently, the DOR extended the emergency regulation, 280-RICR-20-55-14, by 60 days to November 18, 2020.

On November 23, 2020, the DOR extended again the emergency regulation by another 60 days to January 18, 2021.

The guidance is explained in detail in emergency regulation 280-20-55-14 that can be found at:

<https://rules.sos.ri.gov/regulations/part/280-20-55-14>.

Highlights of ADV 2020-22 are as follows:

Nonresidents who normally work in Rhode Island, but are temporarily working outside of the state due to COVID-19

Under the emergency regulation, the income of employees who are nonresidents temporarily working outside of Rhode Island solely due to COVID-19 will continue to be treated as Rhode Island-source income for Rhode Island withholding tax purposes. Example: A Massachusetts resident works for a Rhode Island employer, normally performs his tasks within Rhode Island, and has wages that are subject to Rhode Island income tax withholding. If the employee is temporarily working within Massachusetts due to the pandemic, the employer should continue to withhold Rhode Island income tax because the employee's work is derived from or connected to a Rhode Island source.

Residents working for an employer outside of Rhode Island and normally work outside of Rhode Island, but are temporarily working within Rhode Island due to COVID-19

Under the emergency regulation, Rhode Island will not require employers located outside of Rhode Island to withhold Rhode Island income taxes from the wages of employees who are Rhode Island residents temporarily working within Rhode Island solely due to COVID-19.

For a copy of ADV 2020-22, click on the link provided below.

http://www.tax.ri.gov/Advisory/ADV_2020_22.pdf

South Carolina Again Extends Nexus Relief For Employees Telecommuting During COVID-19

We previously reported that the South Carolina Department of Revenue (DOR) issued guidance in SC Information Letter #20-11 providing temporary relief from the assertion of nexus and income tax withholding instructions for employees working from home temporarily within and outside of the state due to COVID-19.

In its guidance South Carolina stated as follows:

The Department will not use changes in an employee's temporary work location due to the remote work requirements arising from, or during, the COVID-19 relief period (March 13, 2020 – September 30, 2020) solely as a basis for establishing nexus (Including for Public Law 86-272 purposes) or for altering apportionment of income.

On August 26, 2020, the South Carolina Department of Revenue (DOR) via Information Letter No. 20-24 extended the tax relief regarding withholding and nexus for temporary work-at-home employees due to the coronavirus (COVID-19) pandemic, through December 31, 2020.

On November 30, 2020, the DOR via Information Letter No. 20-29 has again extended the tax relief regarding withholding and nexus for temporary teleworking employees due to the coronavirus (COVID-19) pandemic, through June 30, 2021.

Income Tax Withholding

As previously noted, the result of the guidance is to continue income tax withholding in the same manner as prior to the declaration of the COVID-19 pandemic. For example, South Carolina residents who typically work outside of the state and whose earnings are subject to income tax withholding in that state will continue to be subject to the state in which the resident would normally work but for the pandemic. This relief does not apply to workers whose status changed from temporary to permanent assignment during this period.

Nexus

The Department will not use changes in an employee's temporary work location due to the remote work requirements arising from, or during, the COVID-19 relief period (March 13, 2020 – June 30, 2021) solely as a basis for establishing nexus (Including for Public Law 86-272 purposes) or for altering apportionment of income.

For a copy of Information Letter #20-29, click on the link provided below.

<https://www.law360.com/tax-authority/articles/1333032/attachments/0>

Vermont Provides Further Guidance Regarding Teleworking Employees

On November 25, 2020, the Vermont Department of Taxes (DOT) has added further guidance and frequently asked questions (FAQs) regarding income tax for remote or relocated workers due to the COVID-19 public health emergency. In this guidance, DOT clarified that laws regarding the taxation of income tax have not changed during COVID-19.

Consequently, income is subject to Vermont withholding if the worker:

- (1) is a Vermont resident, either by domicile or presence in the state for more than 183 days; or
- (2) earns Vermont income.

If a worker has been residing in Vermont temporarily due to COVID-19 but usually lives and works in another state, that worker is subject to Vermont income tax if they have lived in Vermont for more than two weeks.

If the worker stays in Vermont for more than 183 days, the worker is a statutory resident of the state and is required to file taxes as a Vermont resident. The FAQs note that if a New Hampshire resident with a Vermont employer is working remotely in New Hampshire, income derived from this work is not subject to Vermont income tax. Note that New Hampshire has no withholding tax. However, if a Vermont resident normally commutes to Massachusetts for work and is currently working from home in Vermont, income derived from this work is subject to Vermont income tax. DOT notes that in this scenario Massachusetts tax filings may be impacted.

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

<https://tax.vermont.gov/coronavirus/working-remotely>

Upcoming Increases to Minimum Wage Round-Up For 2021

The following chart shows the current minimum wage for non-tipped and tipped employees and the next scheduled increase (if any) for each state, the District of Columbia, various U.S. territories/commonwealths and numerous local jurisdictions. Rates listed in black were enacted by federal, state, district, territory or commonwealth law. Rates listed in red were enacted by city or county ordinance. It is important to note that minimum wages that may be paid to individuals under a certain age (e.g., youth wage), to employees during a "training" period, or to employees working for a non-profit are not reflected.

State / Local	Current Minimum Wage Per Hour	Current Tipped Employee Cash Wage Per Hour	Next Scheduled Increase Minimum Wage Per Hour	Next Scheduled Increase Tipped Employee Cash Wage Per Hour
Alabama	\$7.25	\$2.13	None	None
Alaska	\$10.19	\$10.19	\$10.34 (1/1/21)	\$10.34 (1/1/21)
Arizona	\$12.00	\$9.00	\$12.15 (1/1/21)	\$9.15 (1/1/21)
Flagstaff	\$13.00	\$10.00	\$15.00 (1/1/21)	\$12.00 (1/1/21)
Arkansas	\$10.00	\$2.63	\$11.00 (1/1/21)	None
California (26 or more EEs)	\$13.00	\$13.00	\$14.00 (1/1/21)	\$14.00 (1/1/21)
California (25 or less EEs)	\$12.00	\$12.00	\$13.00 (1/1/21)	\$13.00 (1/1/21)
Alameda City	\$15.00	\$15.00	AI beginning 7/1/22	AI beginning 7/1/22
Belmont	\$15.00	\$15.00	\$15.90 (1/1/21)	\$15.90 (1/1/21)
Berkeley	\$16.07	\$16.07	AI 7/1/21)	AI (7/1/21)
Cupertino	\$15.35	\$15.35	\$15.65 (1/1/21)	\$15.65 (1/1/21)
Daly City	\$13.75	\$13.75	\$15.00 (1/1/21)	\$15.00 (1/1/21)
El Cerrito	\$15.37	\$15.37	\$15.61 (1/1/21)	\$15.61 (1/1/21)
Emeryville	\$16.84	\$16.84	AI (7/1/21)	AI (7/1/21)
Fremont (26 or more EEs)	\$15.00	\$15.00	AI beginning 7/1/21	AI beginning 7/1/21
Fremont (25 or less EEs)	\$13.50	\$13.50	AI beginning 7/1/21	AI beginning 7/1/21
Half Moon Bay (26 or more EEs)	\$13.00	\$13.00	\$15.00 (1/1/21)	\$15.00 (1/1/21)
Half Moon Bay (25 or less EEs)	\$12.00	\$12.00	\$15.00 (1/1/21)	\$15.00 (1/1/21)
Hayward (26 or more employees)	\$13.00	\$13.00	\$15.00 (1/1/21)	\$15.00 (1/1/21)
Hayward (25 or less employees)	\$12.00	\$12.00	\$14.00 (1/1/21)	\$14.00 (1/1/21)
Long Beach – other than Hotel/ Concessionaire workers (26 or more EEs)	\$13.00	\$13.00	\$14.00 (1/1/21)	\$14.00 (1/1/21)
Long Beach other than Hotel/ Concessionaire workers (25 or less EEs)	\$12.00	\$12.00	\$13.00 (1/1/21)	\$13.00 (1/1/21)
Long Beach (Hotel Workers)	\$15.47	\$15.47	AI (7/1/21)	AI (7/1/21)
Long Beach (Concessionaire Workers)	\$15.30	\$15.30	AI (7/1/21)	AI (7/1/21)
Los Altos	\$15.40	\$15.40	\$15.65 (1/1/21)	\$15.65 (1/1/21)
Los Angeles (26 or more EEs)	\$15.00	\$15.00	AI beginning 7/1/22	AI beginning 7/1/22

State / Local	Current Minimum Wage Per Hour	Current Tipped Employee Cash Wage Per Hour	Next Scheduled Increase Minimum Wage Per Hour	Next Scheduled Increase Tipped Employee Cash Wage Per Hour
Los Angeles (25 or less EEs)	\$14.25	\$14.25	AI beginning 7/1/22	AI beginning 7/1/22
Los Angeles County (26 or more EEs)	\$15.00	\$15.00	AI beginning 7/1/22	AI beginning 7/1/22
Los Angeles County (25 or less EEs)	\$14.25	\$14.25	AI beginning 7/1/22	AI beginning 7/1/22
Malibu (26 or more EEs)	\$15.00	\$15.00	AI beginning 7/1/22	AI beginning 7/1/22
Malibu (25 or less EEs)	\$14.25	\$14.25	AI beginning 7/1/22	AI beginning 7/1/22
Menlo Park	\$15.00	\$15.00	\$15.25 (1/1/21)	\$15.25 (1/1/21)
Milpitas	\$15.40	\$15.40	AI (7/1/21)	AI (7/1/21)
Mountain View	\$16.05	\$16.05	\$16.30 (1/1/21)	\$16.30 (1/1/21)
Novato (100 or more EEs)	\$15.00	\$15.00	\$15.24 (1/1/21)	\$15.24 (1/1/21)
Novato (26-99 EEs)	\$14.00	\$14.00	\$15.00 (1/1/21)	\$15.00 (1/1/21)
Novato (25 or less EEs)	\$13.00	\$13.00	\$14.00 (1/1/21)	\$14.00 (1/1/21)
Oakland	\$14.14	\$14.14	\$14.36 (1/1/21)	\$14.36 (1/1/21)
Palo Alto	\$15.40	\$15.40	\$15.65 (1/1/21)	\$15.65 (1/1/21)
Pasadena (26 or more EEs)	\$15.00	\$15.00	AI beginning 7/1/22	AI beginning 7/1/22
Pasadena (25 or less EEs)	\$14.25	\$14.25	AI beginning 7/1/22	AI beginning 7/1/22
Petaluma (26 or more EEs)	\$15.00	\$15.00	\$15.20 (1/1/21)	\$15.20 (1/1/21)
Petaluma (25 or less EEs)	\$14.00	\$14.00	\$15.20 (1/1/21)	\$15.20 (1/1/21)
Redwood City	\$15.38	\$15.38	\$15.62 (1/1/21)	\$15.62 (1/1/21)
Richmond (if employer does not pay toward medical benefits)	\$15.00	\$15.00	\$15.21 (1/1/21)	\$15.21 (1/1/21)
Richmond (if employer does pay toward medical benefits)	\$13.50	\$13.50	\$13.71 (1/1/21)	\$13.71 (1/1/21)
San Carlos (26 or more EEs)	\$13.00	\$13.00	\$15.24 (1/1/21)	\$15.24 (1/1/21)
San Carlos (25 or less EEs)	\$12.00	\$12.00	\$15.24 (1/1/21)	\$15.24 (1/1/21)
San Diego	\$13.00	\$13.00	\$14.00 (1/1/21)	\$14.00 (1/1/21)
San Francisco	\$16.07	\$16.07	AI (7/1/21)	AI (7/1/21)
San Francisco (Government - Supported EE)	\$14.22	\$14.22	Annual Indexing (7/1/21)	Annual Indexing (7/1/21)
San Jose	\$15.25	\$15.25	\$15.45 (1/1/21)	\$15.45 (1/1/21)
San Leandro	\$15.00	\$15.00	None	None
Santa Clara	\$15.40	\$15.40	\$15.65 (1/1/21)	\$15.65 (1/1/21)
San Mateo	\$15.38	\$15.38	\$15.62 (1/1/21)	\$15.62 (1/1/21)
Santa Monica (26 or more EEs)	\$15.00	\$15.00	AI beginning 7/1/22	AI beginning 7/1/22
Santa Monica (25 or less EEs)	\$14.25	\$14.25	AI beginning 7/1/22	AI beginning 7/1/22
Santa Rosa (26 or more EEs)	\$15.00	\$15.00	AI beginning 7/1/21	AI beginning 7/1/21
Santa Rosa (25 or less EEs)	\$14.00	\$14.00	AI beginning 7/1/21	AI beginning 7/1/21
Sonoma (26 or more EEs)	\$13.50	\$13.50	\$15.00 (1/1/21)	\$15.00 (1/1/21)
Sonoma (25 or less EEs)	\$12.50	\$12.50	\$14.00 (1/1/21)	\$14.00 (1/1/21)
South San Francisco	\$15.00	\$15.00	\$15.24 (1/1/21)	\$15.24 (1/1/21)
Sunnyvale	\$16.05	\$16.05	\$16.30 (1/1/21)	\$16.30 (1/1/21)
Colorado	\$12.00	\$8.98	\$12.32 (1/1/21)	\$9.30 (1/1/21)
Denver	\$12.85	\$9.83	\$14.77 (1/1/21)	\$11.75 (1/1/21)
Connecticut	\$12.00	\$6.38 Waitstaff \$8.23 Bartenders	\$13.00 (8/1/21)	None
Delaware	\$9.25	\$2.23	None	None

State / Local	Current Minimum Wage Per Hour	Current Tipped Employee Cash Wage Per Hour	Next Scheduled Increase Minimum Wage Per Hour	Next Scheduled Increase Tipped Employee Cash Wage Per Hour
District of Columbia	\$15.00	\$5.00	AI beginning 7/1/21	AI beginning 7/1/21
Florida	\$8.56	\$5.54	\$8.65 (1/1/21)	\$5.63 (1/1/21)
Georgia	\$7.25 (if covered under FLSA) \$5.15 (if not covered under FLSA)	\$2.13	None	None
Guam	\$8.75	\$8.75	\$9.25 (3/1/21)	\$9.25 (3/1/21)
Hawaii	\$10.10	\$9.35 (\$0.75 tip credit only if employee earns \$7.00 more than the minimum wage through tips and wages)	None	None
Idaho	\$7.25	\$3.35	None	None
Illinois	\$10.00	\$6.00	\$11.00 (1/1/21)	\$6.60 (1/1/21)
Chicago (20 or more employees)	\$14.00	\$8.40	AI (7/1/21)	AI (7/1/21)
Chicago (4 – 20 employees)	\$13.50	\$8.10	AI (7/1/21)	AI (7/1/21)
Cook County	\$13.00	\$6.00	AI (7/1/21)	AI (7/1/21)
Indiana	\$7.25	\$2.13	None	None
Iowa	\$7.25	\$4.35	None	None
Kansas	\$7.25	\$2.13	None	None
Kentucky	\$7.25	\$2.13	None	None
Louisiana	\$7.25	\$2.13	None	None
Maine	\$12.00	\$6.00	\$12.15 (1/1/21)	\$6.08 (1/1/21)
Portland	\$12.00	\$6.00	\$12.15 (1/1/21)	\$6.08 (1/1/21)
Maryland	\$11.00	\$3.63	\$11.75 (1/1/21)	None
Montgomery County (51 or more EEs)	\$14.00	\$4.00	\$15.00 (7/1/21)	None
Montgomery County (11 – 50 EEs)	\$13.25	\$4.00	\$14.25 (7/1/21)	None
Montgomery County (10 or less EEs)	\$13.00	\$4.00	\$14.00 (7/1/21)	None
Prince George's County	\$11.50	\$3.63	None (as of 1/1/21 Maryland state minimum wage will apply)	None (as of 1/1/21 Maryland state minimum wage will apply)
Massachusetts	\$12.75	\$4.95	\$13.50 (1/1/21)	\$5.55 (1/1/21)
Michigan	\$9.65	\$3.67	\$9.87 (1/1/22)	\$3.75 (1/1/22)
Minnesota (Employer annual gross volume exceeds \$500K)	\$10.00	\$10.00	\$10.08 (1/1/21)	\$10.08 (1/1/21)
Minnesota (Employer annual gross volume less than \$500K)	\$8.15	\$8.15	\$8.21 (1/1/21)	\$8.21 (1/1/21)
Minneapolis (More than 100 EEs)	\$13.25	\$13.25	\$14.25 (7/1/21)	\$14.25 (7/1/21)
Minneapolis (100 or fewer EEs)	\$11.75	\$11.75	\$12.50 (7/1/21)	\$12.50 (7/1/21)
St. Paul (Employ more than 10,000 EEs)	\$12.50	\$12.50	\$15.00 (7/1/22)	\$15.00 (7/1/22)
St. Paul (Employ more than 100 EEs)	\$11.50	\$11.50	\$12.50 (7/1/21)	\$12.50 (7/1/21)
St. Paul (Employ 100 or less EEs)	\$10.00	\$10.00	\$11.00 (7/1/21)	\$11.00 (7/1/21)
St. Paul (Employ 5 or less EEs)	\$9.25	\$9.25	\$10.00 (7/1/21)	\$10.00 (7/1/21)
Mississippi	\$7.25	\$2.13	None	None
Missouri	\$9.45	\$4.725	\$10.30 (1/1/21)	\$5.15 (1/1/21)
Montana	\$8.65	\$8.65	\$8.75 (1/1/21)	\$8.75 (1/1/21)
Nebraska	\$9.00	\$2.13	None	None

State / Local	Current Minimum Wage Per Hour	Current Tipped Employee Cash Wage Per Hour	Next Scheduled Increase Minimum Wage Per Hour	Next Scheduled Increase Tipped Employee Cash Wage Per Hour
Nevada (no health benefits offered)	\$9.00	\$9.00	\$9.75 (7/1/21)	\$9.75 (7/1/21)
Nevada (health benefits offered)	\$8.00	\$8.00	\$8.75 (7/1/21)	\$8.75 (7/1/21)
New Hampshire	\$7.25	\$3.26	None	None
New Jersey (6 or more EEs)	\$11.00	\$3.13	\$12.00 (1/1/21)	\$4.13 (1/1/21)
New Jersey (5 or less EEs and Seasonal ER)	\$10.30	\$3.13	\$11.10 (1/1/21)	\$4.13 (1/1/21)
New Jersey (Piece rate or hourly EE on farm)	\$10.30	\$3.13	\$10.44 (1/1/21)	N/A
New Mexico	\$9.00	\$2.35	\$10.50 (1/1/21)	\$2.55 (1/1/21)
Albuquerque (if the employee's employer does NOT provide health-care and/or child-care benefits to the employee).	\$9.35	\$5.60	\$10.50 (1/1/21)	\$6.30 (1/1/21)
Albuquerque (if the employee's employer does provide health-care and/or child-care benefits to the employee and the employer pays an amount for these benefits equal to or in excess of an annualized cost of \$2,500.00.)	\$8.35	\$5.60	\$9.50 (1/1/21)	\$6.30 (1/1/21)
Bernalillo County (if the employee's employer does NOT provide health-care and/or child-care benefits to the employee)	\$9.20	\$2.13	\$9.35 (1/1/21)	\$2.13 (1/1/21)
Bernalillo County (if the employee's employer does provide health-care and/or child-care benefits to the employee and the employer pays an amount for these benefits equal to or in excess of an annualized cost of \$2,500.00.)	\$8.20	\$2.13	\$8.35 (1/1/21)	\$2.13 (1/1/21)
Las Cruces	\$10.25	\$4.10	\$10.50 (1/1/21)	\$4.20 (1/1/21)
Santa Fe	\$12.10	\$2.13	Annual Indexing (3/1/21)	Annual Indexing (3/1/21)
Santa Fe County	\$12.10	\$3.62	Annual Indexing (3/1/21)	Annual Indexing (3/1/21)
New York (other than New York City and Nassau, Suffolk, Westchester Counties)	\$11.80	\$7.85	\$12.50 (12/31/20)	\$8.35 (12/31/20)
New York -Nassau, Suffolk, Westchester Counties	\$13.00	\$8.65	\$14.00 (12/31/20)	\$9.35 (12/31/20)
New York City	\$15.00	\$10.00	None	None
North Carolina	\$7.25	\$2.13	None	None
North Dakota	\$7.25	\$4.86	None	None
Northern Mariana Islands	\$7.25	\$2.13	None	None
Ohio	\$8.70	\$4.35	\$8.80 (1/1/21)	\$4.40 (1/1/21)
Oklahoma	\$7.25	\$2.13	None	None
Oregon	\$12.00	\$12.00	\$12.75 (7/1/21)	\$12.75 (7/1/21)
Oregon Portland, Urban Growth Boundary	\$13.25	\$13.25	\$14.50 (7/1/21)	\$14.50 (7/1/21)
Oregon - Non-Urban Counties	\$11.50	\$11.50	\$12.00 (7/1/21)	\$12.00 (7/1/21)
Pennsylvania	\$7.25	\$2.83	None	None
Puerto Rico (Employers covered under the FLSA)	\$7.25	\$2.13	None	None
Puerto Rico (Employers not covered under the FLSA)	\$6.55	\$2.13	None	None
Puerto Rico (Employees exempt from minimum wage law)	\$5.08	\$2.13	None	None
Rhode Island	\$11.50	\$4.89	None	None
South Carolina	\$7.25	\$2.13	None	None

State / Local	Current Minimum Wage Per Hour	Current Tipped Employee Cash Wage Per Hour	Next Scheduled Increase Minimum Wage Per Hour	Next Scheduled Increase Tipped Employee Cash Wage Per Hour
South Dakota	\$9.30	\$4.65	\$9.45 (1/1/21)	\$4.725 (1/1/21)
Tennessee	\$7.25	\$2.13	None	None
Texas	\$7.25	\$2.13	None	None
U.S. Virgin Islands	\$10.50	\$4.20	Indexed for Inflation (6/1/21)	Indexed for Inflation (6/1/21)
Utah	\$7.25	\$2.13	None	None
Vermont	\$10.96	\$5.48	\$11.75 (1/1/21)	\$5.88 (1/1/21)
Virginia	\$7.25	\$2.13	\$9.50 (5/1/21)	None
Washington	\$13.50	\$13.50	\$13.69 (1/1/21)	\$13.69 (1/1/21)
Seattle (employs more than 500 EEs)	\$16.39	\$16.39	\$16.69 (1/1/21)	\$16.69 (1/1/21)
Seattle - small employers (500 or fewer employees) who do not pay at least \$1.69/hour toward the employee's medical benefits and/or where the employee does not earn at least \$1.69/hour in tips	\$15.75	\$15.75	\$16.69 (1/1/21)	\$16.69 (1/1/21)
Seattle small employers who do pay at least \$1.69/hour toward the employee's medical benefits and/or where the employee does earn at least \$1.69/hour in tips	\$13.50	\$13.50	\$15.00 (1/1/21)	\$15.00 (1/1/21)
SeaTac (Employees other than Hospitality and Transportation employees)	\$13.50	\$13.50	\$13.69 (1/1/21)	\$13.69 (1/1/21)
SeaTac (Hospitality and Transportation employees)	\$16.34	\$16.34	\$16.57 (1/1/21)	\$16.57 (1/1/21)
West Virginia	\$8.75	\$2.63	None	None
Wisconsin	\$7.25	\$2.33	None	None
Wyoming	\$7.25	\$2.13	None	None



California Imposes COVID-19 Workplace Exposure Notice and Reporting Obligations

Legislation has been enacted in California which requires California employers to notify their employees and their unions about potential COVID-19 exposure in the workplace.

Assembly Bill (AB 685), now codified under new Labor Code Section 6409.6, will be **in effect from January 1, 2021 until January 1, 2023** and is designed to facilitate the state's tracking of COVID-19 workplace cases more closely.

This new law is mandatory for public and private employers and requires employers to take the following actions **within one business day** of a "potential exposure," based on a positive confirmed case of COVID-19 in the workplace:

- Provide written notice to all employees and employers of subcontracted employees who were at the worksite within the infectious period and may have been exposed to COVID-19. Although the written notice requirement applies only to employees and subcontracted employees, employers are being encouraged to consider notifying any identifiable third parties who were at the worksite during the infectious period.
- Provide written notice to employee representatives, including unions and sometimes attorneys, who may represent employees.

- Provide written notice to employees and/or employee representatives regarding COVID-19-related benefits that employee(s) may receive, including workers' compensation benefits, COVID leave, paid sick leave, and the company's antidiscrimination, antiharassment and antiretaliation policies; and
- Provide notice to employees regarding the company's disinfection protocols and safety plan to eliminate any further exposures, per CDC guidelines.

Written notice may include, but is not limited to, personal service, email, or text message if it can reasonably be anticipated to be received by the employee within one business day of sending and must be provided in both English and the language understood by the majority of the employees.

The new law requires an employer that has a sufficient number of COVID-19 positive cases that meet the definition of a COVID-19 outbreak – as defined by the State Department of Public Health – to report prescribed information to the local public health agency in the jurisdiction of the worksite within 48 hours of learning of the outbreak. The definition of a COVID-19 outbreak will also be informed by the local health authority, which differs from the definition under the workers' compensation presumption rule.

The California Department of Public Health definition of **"Non-Health-Care Congregate Setting COVID-19 Outbreak"** is as follows:

- In residential congregate settings such as dormitories, group homes, boarding houses, overnight camps, barracks, shelters, jails or prisons:
 - o At least three probable or confirmed COVID-19 cases within a 14-day period in epidemiologically linked residents and/or staff.
- In nonresidential congregate settings, e.g., workplaces, adult and child-daycare facilities, K-12 schools and colleges/universities:
 - o At least three probable or confirmed COVID-19 cases within a 14-day period in people who are epidemiologically-linked in the setting, are from different households and are not identified as close contacts of each other in any other case investigation.
- For large congregate non-health-care, non-workplace settings (e.g., 100 or more persons in a potential risk cohort), particularly those in jurisdictions with widespread community transmission, local health departments may determine that a higher absolute or proportional (e.g., 5 percent or 10 percent) number of cases may be appropriate for defining an outbreak.

In addition, for COVID-19-related fatalities, the employer must provide notification to the local health department of the: names, numbers, occupation, and worksite of employees who died due to a COVID-19 exposure. An employer shall also report the business address and North American Industry Classification System (NAICS) code of the worksite where the COVID-19-positive employee worked. An employer with an outbreak subject to this section shall continue to provide notice to the local health department of any subsequent laboratory-confirmed cases of COVID-19 at the worksite.

A copy of AB 685, now codified as California Labor Code 6409.6, may be found at the link provided below.

https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=201920200AB685



Benefits

Massachusetts Announces 2021 Parking and Transportation Limits

On December 16, 2020, Massachusetts released Technical Release Number 20-16 (TR 20-16) which provides the maximum amounts of parking and transit limits that are excluded from state income tax per month for tax year 2021.

Background:

The federal "Protecting Americans from Tax Hikes Act of 2015" (PATH Act) created parity between parking and transportation limits and provided for an increase to the limits based on inflation. Massachusetts did not adopt the increase in the federal monthly exclusion.

The federal amounts for 2021 are \$270 per month for employer-provided parking, and \$270 per month for the combined value of transit pass and commuter highway vehicle benefits.

TR 20-16 stipulates that, for the tax year beginning in 2021, the Massachusetts monthly exclusion amounts are \$275 per month for employer-provided parking, and \$145 per month for the combined value of transit pass and commuter highway vehicle transportation benefits.

Consequently, in relation to qualified parking expenses, \$270 per month is excluded from federal taxable income and \$275 per month is excluded from Massachusetts state taxable income. However, although qualified transportation expenses are tax-excluded for employees up to \$270 per month for federal taxation in 2021, the maximum amount of transportation expenses that is allowed to be tax excluded in 2021 is \$145 per month in relation to Massachusetts state taxation.

For a copy of TR 20-16 please click on the link provided below.

<https://www.mass.gov/technical-information-release/tir-20-16-massachusetts-exclusion-amounts-for-employer-provided>

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.