



Topics covered in this issue:

Leave:

- New York Extends Paid Family Leave Protections
- Paid/Unpaid Leave Ordinance Enacted in West Hollywood, California

Payroll:

- Tucson, Arizona, Voters Approve Proposition to Increase Minimum Wage
- West Hollywood, California, Enacts Minimum Wage Ordinance
- Recent Minimum Wage Change Announcements
- Upcoming Increases to Minimum Wage Round-Up - 2022

Time & Labor:

- Alabama Issues Emergency Regulations on Vaccine Exemption Law
- Washington, D.C., Requires Paid Leave for Vaccination, Extends DCFMLA Changes
- Florida Requires Exemptions From COVID-19 Vaccine Mandate
- Florida Issues Emergency Regulations Regarding Vaccine Exemption Law
- Kansas Requires Exemptions From COVID-19 Vaccine Mandates
- New Jersey Extends Protections Against Age Discrimination
- New York Lets Employees Petition for Shared Work Program
- New York Adds Temporary Winter Mask Mandate
- North Dakota Expands COVID-19 Exemptions
- Tennessee Adds Employee Protections for COVID-19 Vaccine Mandates
- Texas Bans Employer COVID-19 Mandates
- Utah Enacts COVID-19 Vaccination Exemption Process



New York Extends Paid Family Leave Protections

New York has enacted legislation (Senate Bill 2928A) that expands the definition of “family member” under the New York Paid Family Leave (PFL) law to include siblings. The expanded definition takes effect on January 1, 2023.

New York has also amended a regulation (NYCRR 380-2.5(c)) to clarify how to calculate PFL intermittent leave. The amended regulation takes effect on January 1, 2022.

Background

Under New York’s PFL law, an employee is currently eligible for up to 12 times their average number of days worked per week (up to a maximum of 60 days) in intermittent paid family leave (when taken in daily increments) in a 52-week period.

Employees may use this leave to assist a family member, who is on active military service, bond with a new child or care for a family member with a serious health condition. Family members include an employee’s spouse, domestic partner, children and step-children, parents and step-parents, parents-in-law, grandparents and grandchildren.

Senate Bill 2928A

Senate Bill 2928A expands the definition of a covered family member to include a biological or adopted sibling, half-sibling or step-sibling.

NYCRR 3802.5(c)

The regulation is amended to remove the provision of the law that restricts paid leave to a maximum of 60 days for all intermittent leave requests made on or after January 1, 2022.

The amendment will allow an employee to accrue the full amount of leave that they are entitled to (12 times their average number of days worked), and it will generally affect employees that work over five days per week. For example, the amendment will allow an employee who works an average of six days per week to receive up to 72 days of intermittent paid family leave. Previously, the employee’s paid leave would have been capped at 60 days.

Compliance Recommendations

Employers should update their policies and procedures to help ensure compliance with the expansions to New York's Paid Family Leave law.

For a copy of Senate Bill 2928A, click on the link provided below.

<https://www.nysenate.gov/legislation/bills/2021/s2928>

Paid/Unpaid Leave Ordinance Enacted in West Hollywood, California

On November 15, 2021, West Hollywood, California, enacted an ordinance that requires employers to provide paid and unpaid leave benefits. **Leave benefits become effective on January 1, 2022, for "hotel workers." The effective date for all other employers is July 1, 2022.**

Important Definitions

"Employee" means any person who, in a particular week, performs at least two hours of work within the geographic boundaries of the city for an employer; and qualifies as an employee entitled to payment of a minimum wage from any employer under the California Labor Code and wage orders published by the California Industrial Welfare Commission.

"Employer" means any person, including a corporate officer or executive, association, organization, partnership, business trust and limited liability company or corporation, who directly or indirectly, or through an agent or any other person, including through the services of a temporary service or staffing agency or similar entity, employs or exercises control over the wages, hours or working conditions of any employee.

"Full-time employee" means someone who works at least forty (40) hours a week or in accordance with the employer's policies, if more generous.

"Part-time employee" means someone who works less than forty (40) hours per week or in accordance with the employer's policies, if more generous.

"Hotel employer" means any person who owns, controls or operates a hotel in the city, and includes any person or contractor who, in a managerial, supervisory or confidential capacity, employs hotel workers to provide services at a hotel in conjunction with the hotel's purpose.

"Hotel worker" means any individual whose primary place of employment is at one or more hotels, and who is employed directly by the hotel employer or by a person who has contracted with the hotel employer to provide services at the hotel.

Paid Leave

The ordinance requires that employers provide at least 96 compensated hours of time off per year for sick leave, vacation or personal necessity to full-time employees. Full-time employees are entitled to accrue at least 96/52 (1.846) hours of compensated time off each week of employment. Compensated time off doesn't accrue for work in excess of 40 hours a week. Full-time employees who work less than 40 hours a week will receive the compensated time off in proportional increments.

Part-time employees are entitled to accrue compensated time off in increments proportional to that accrued by someone who works 40 hours a week. For example, a part-time employee who works 30 hours per week would be entitled to 72 hours of compensated time off per year, accruing at 72/52 (1.385) hours per week of employment.

Highlights of Paid Leave

- Employees must be eligible to use accrued paid compensated time off after the first six months of employment or consistent with company policies, whichever is sooner.

- Employers may not unreasonably deny an employee's request to use the accrued compensated time off.
- Unused accrued compensated time off must carry over until the time off reaches a maximum of 192 hours unless the employer's established policy is more generous.
- After an employee reaches the maximum accrued compensated time off (192 hours), an employer must provide a cash payment once every 30 days for accrued compensated time off over the maximum. An employer may provide an employee with the option of cashing out any portion of, or all of, the employee's accrued compensated time off under the maximum, but, in no event, is the employer allowed to require an employee to cash out any accrued compensated time off.
- Compensated time off cashed out will be paid to the employee at the wage rate that the employee is earning at the time of cash out.
- An employer may not implement any employment policy to count accrued compensated time off taken as an absence that may result in discipline, discharge, suspension, or any other adverse action.

Unpaid Leave

In addition to the paid leave, employers must permit full-time employees to take at least 80 additional hours per year of uncompensated time off to be used for sick leave for the illness of the employee or a member of their immediate family, where the employee has exhausted their compensated time off for that year. Full-time employees who work less than 40 hours a week will receive the uncompensated time off in proportional increments.

A full-time employee is entitled to accrue 80/52 (1.538) hours of uncompensated time off each week employed. Uncompensated time off doesn't accrue for work in excess of 40 hours a week. Full-time employees who work less than 40 hours a week will receive the uncompensated time off in proportional increments.

Part-time employees will accrue uncompensated time off in increments proportional to that accrued by someone who works 40 hours a week.

Highlights of Unpaid Leave

- Employees must be eligible to use accrued uncompensated time off after the first six months of employment or consistent with company policies, whichever is sooner.
- Employers may not unreasonably deny an employee's request to use the accrued uncompensated time off.
- Unused accrued uncompensated time off will carry over until the time off reaches a maximum of 80 hours, unless the employer's established policy is more generous.
- Employers may not implement any employment policy to count uncompensated time off taken under this section as an absence that may result in discipline, discharge, suspension or any other adverse action.

Compliance Recommendations:

Employers with employees who work in West Hollywood should ensure compliance with the leave requirements by the applicable deadline. Employers must also post in the workplace a bulletin to be published by the city informing employees of the current minimum wage rate and their rights under the ordinance.

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

<http://qcode.us/codes/westhollywood/revisions/21-1168.pdf>



Payroll

Tucson, Arizona, Voters Approve Proposition to Increase Minimum Wage

On November 2, 2021, voters in Tucson, Arizona, approved Proposition 206 that will increase the city's minimum wage. Employers must pay employees the city's minimum wage rate for work done within Tucson as follows:

\$13.00	April 1, 2022
\$13.50	January 1, 2023
\$14.25	January 1, 2024
\$15.00	January 1, 2025

Section 17-82 of the proposition provides a tip credit of no more than \$3.00 per hour for tipped workers. Consequently, the minimum cash wage an employer must pay a tipped employee is:

\$10.00	April 1, 2022
\$10.50	January 1, 2023
\$11.25	January 1, 2024
\$12.00	January 1, 2025

Starting in 2026, the minimum wage rate will be annually adjusted, based on inflation. Proposition 206 also notes that, if the federal or state minimum wage increases above the city minimum wage, that federal or state minimum wage will become the city's rate on its effective date.

The current minimum wage in Tucson adheres to the Arizona state minimum wage which is \$12.15 per hour and \$9.15 per hour for tipped employees. The state minimum wage will increase to \$12.80 per hour and \$9.80 per hour for tipped employees on January 1, 2022.

Proposition 206 also provides that "large employers," defined as an employer that employed, on average, 26 or more employees during the final quarter of the previous calendar year, must pay a minimum of three hours of wages when an employee's shift is cut short or canceled with less than 24 hours' notice. The 26-employee threshold also includes part-time-employees, temporary employees and employees located outside of Tucson.

For a copy of Proposition 206, click on the link provided below.

[Proposition 206](#)

West Hollywood, California, Enacts Minimum Wage Ordinance

On November 15, 2021, West Hollywood, California, enacted an ordinance that establishes a local minimum wage. The ordinance, which takes effect on January 1, 2022, applies to any employee who works at least two hours per week in West Hollywood.

Important Definitions

"Employee" means any person who in a particular week performs at least two hours of work within the geographic boundaries of the City for an employer; and qualifies as an employee entitled to payment of a minimum wage from any employer under the California Labor Code and wage orders published by the California Industrial Welfare Commission.

"Employer" means any person, including a corporate officer or executive, association, organization, partnership, business trust and limited liability company or corporation, who directly or indirectly, or through an agent or any other person, including through the services of a temporary service or staffing agency or similar entity, employs or exercises control over the wages, hours or working conditions of any employee.

Minimum Wage

Under the ordinance, the minimum wage will increase on January 1, 2022; July 1, 2022; January 1, 2023 and July 1, 2023, as follows:

January 1, 2022

Hotel workers	\$17.64 per hour
Employers with 50 or more employees	\$15.50 per hour
Employers with 49 or fewer employees	\$15.00 per hour

July 1, 2022

Hotel workers	to be determined, based on inflation
Employers with 50 or more employees	\$16.50 per hour
Employers with 49 or fewer employees	\$16.00 per hour

January 1, 2023

Hotel workers	to be determined, based on inflation
Employers with 50 or more employees	\$17.50 per hour
Employers with 49 or fewer employees	\$17.00 per hour

July 1, 2023

Hotel workers	to be determined, based on inflation
Employers with 50 or more employees	\$17.64 per hour + CPI from July 1, 2022
Employers with 49 or fewer employees	\$17.64 per hour + CPI from July 1, 2022

Exceptions

Employees who are defined as "Learners" may be paid not less than 85 percent of the minimum wage, rounded to the nearest nickel, during their first 160 hours of employment. "Learners" are defined as: "Employees during their first 160 hours of employment working in occupations in which they have no previous similar or related experience. A learner may be of any age."

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

The ordinance also requires the following actions by the employer:

- Post in a conspicuous place at any workplace or job site where any employee works, the bulletin published each year by the City informing employees of the current minimum wage rate and their rights.
- Post notices in English, Spanish, and any other language spoken by at least five percent (5 percent) of the employees.
- Provide to each employee at the time of hire, the employer's name, address and telephone number in writing.
- Retain payroll records pertaining to employees for no less than three years.

Compliance Recommendations

West Hollywood, California, employers should pay all covered nonexempt employees at least in accordance with the scheduled amounts, effective January 1, 2022. Employers should also post an up-to-date minimum wage notice in the workplace, once provided by West Hollywood.

For a copy of the announcement, which will include a link to the 2022 minimum wage notice once provided, click on the link provided below.

<https://www.weho.org/Home/Components/News/News/10021/23>

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

[Ordinance](#)

Recent Minimum Wage Change Announcements

The following chart shows the 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 nonprofit are not reflected. A link to the jurisdiction website has been provided that may contain additional minimum wage information, such as the minimum wage poster required to be posted by an employer.

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	Jurisdiction Website Link
Michigan	\$9.65	\$3.67	\$9.65 (1/1/22)	\$3.87 (1/1/22)	Michigan
Belmont, CA	\$15.90	\$15.90	\$16.20 (1/1/22)	\$16.20 (1/1/22)	Belmont
Burlingame, CA	\$15.00	\$15.00	\$15.60 (1/1/22)	\$15.60 (1/1/22)	Burlingame
El Cerrito, CA	\$15.00	\$15.00	\$15.56 (1/1/22)	\$15.56 (1/1/22)	El Cerrito
Menlo Park, CA	\$15.25	\$15.25	\$15.75 (1/1/22)	\$15.75 (1/1/22)	Menlo Park
Oakland, CA	\$14.36	\$14.36	\$15.06 (1/1/22)	\$15.06 (1/1/22)	Oakland
Palo Alto, CA	\$15.65	\$15.65	\$16.45 (1/1/22)	\$16.45 (1/1/22)	Palo Alto
San Jose, CA	\$15.45	\$15.45	\$16.20 (1/1/22)	\$16.20 (1/1/22)	San Jose

Upcoming Increases to Minimum Wage Round-up - 2022

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 nonprofit are not reflected.

NOTE: AI = Adjusted Increase

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	\$10.34	\$10.34	None	None
Arizona	\$12.15	\$9.15	\$12.80 (1/1/22)	\$9.80 (1/1/22)
Flagstaff	\$15.00	\$12.00	\$15.50 (1/1/22)	\$13.00 (1/1/22)
Tucson	\$12.15	\$9.15	\$12.80 (1/1/22)	\$9.80 (1/1/22)

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
Tucson			\$13.00 (4/1/22)	\$10.00 (4/1/22)
Arkansas	\$11.00	\$2.63	None	None
California (26 or more EEs)	\$14.00	\$14.00	\$15.00 (1/1/22)	\$15.00 (1/1/22)
California (25 or less EEs)	\$13.00	\$13.00	\$14.00 (1/1/22)	\$14.00 (1/1/22)
Alameda City	\$15.00	\$15.00	AI (7/1/22)	AI (7/1/22)
Belmont	\$15.90	\$15.90	\$16.20 (1/1/22)	\$16.20 (1/1/22)
Berkeley	\$16.32	\$16.32	AI (7/1/22)	AI (7/1/22)
Burlingame	\$15.00	\$15.00	\$15.60 (1/1/22)	\$15.60 (1/1/22)
Cupertino	\$15.65	\$15.65	\$16.40 (1/1/22)	\$16.40 (1/1/22)
Daly City	\$15.00	\$15.00	\$15.53 (1/1/22)	\$15.53 (1/1/22)
East Palo Alto	\$15.00	\$15.00	\$15.60 (1/1/22)	\$15.60 (1/1/22)
El Cerrito	\$15.61	\$15.61	\$16.37 (1/1/22)	\$16.37 (1/1/22)
Emeryville	\$17.13	\$17.13	AI (7/1/22)	AI (7/1/22)
Fremont (26 or more EEs)	\$15.25	\$15.25	AI (7/1/22)	AI (7/1/22)
Fremont (25 or less EEs)	\$15.00	\$15.00	\$15.25 + CPI (7/1/22)	\$15.25 + CPI (7/1/22)
Half Moon Bay	\$15.00	\$15.00	\$15.56 (1/1/22)	\$15.56 (1/1/22)
Hayward (26 or more employees)	\$15.00	\$15.00	\$15.56 (1/1/22)	\$15.56 (1/1/22)
Hayward (25 or less employees)	\$14.00	\$14.00	\$14.52 (1/1/22)	\$14.52 (1/1/22)
Long Beach – other than hotel/ concessionaire workers (26 or more EEs)	\$14.00	\$14.00	\$15.00 (1/1/22)	\$15.00 (1/1/22)
Long Beach other than hotel/ c oncessionaire workers (25 or less EEs)	\$13.00	\$13.00	\$14.00 (1/1/22)	\$14.00 (1/1/22)
Long Beach (hotel workers)	\$15.69	\$15.69	AI (7/1/22)	AI (7/1/22)
Long Beach (concessionaire workers)	\$15.32	\$15.32	AI (7/1/22)	AI (7/1/22)
Los Altos	\$15.65	\$15.65	\$16.40 (1/1/22)	\$16.40 (1/1/22)
Los Angeles (26 or more EEs)	\$15.00	\$15.00	AI (7/1/22)	AI (7/1/22)
Los Angeles (25 or less EEs)	\$14.25	\$14.25	AI (7/1/22)	AI (7/1/22)
Los Angeles				

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
County (26 or more EEs)	\$15.00	\$15.00	AI (7/1/22)	AI (7/1/22)
Los Angeles				
County (25 or less EEs)	\$14.25	\$14.25	AI (7/1/22)	AI (7/1/22)
Malibu	\$15.00	\$15.00	AI (7/1/22)	AI (7/1/22)
Menlo Park	\$15.25	\$15.25	\$15.75 (1/1/22)	\$15.75 (1/1/22)
Milpitas	\$15.65	\$15.65	AI (7/1/22)	AI (7/1/22)
Mountain View	\$16.30	\$16.30	\$17.10 (1/1/22)	\$17.10 (1/1/22)
Novato (100 or more EEs)	\$15.24	\$15.24	\$15.77 (1/1/22)	\$15.77 (1/1/22)
Novato (26-99 EEs)	\$15.00	\$15.00	\$15.53 (1/1/22)	\$15.53 (1/1/22)
Novato (25 or less EEs)	\$14.00	\$14.00	\$15.00 (1/1/22)	\$15.00 (1/1/22)
Oakland	\$14.36	\$14.36	\$15.06 (1/1/22)	\$15.06 (1/1/22)
Palo Alto	\$15.65	\$15.65	\$16.45 (1/1/22)	\$16.45 (1/1/22)
Pasadena	\$15.00	\$15.00	AI (7/1/22)	AI (7/1/22)
Petaluma	\$15.20	\$15.20	\$15.85 (1/1/22)	\$15.85 (1/1/22)
Redwood City	\$15.62	\$15.62	\$16.20 (1/1/22)	\$16.20 (1/1/22)
Richmond (if employer does not pay toward medical benefits)	\$15.21	\$15.21	\$15.54 (1/1/22)	\$15.54 (1/1/22)
Richmond (if employer does pay toward medical benefits) Note: If employer has 26 or more EEs, must pay \$15.00 California state minimum wage	\$13.71	\$13.71	\$14.04 (1/1/22)	\$14.04 (1/1/22)
San Carlos	\$15.24	\$15.24	\$15.77 (1/1/22)	\$15.77 (1/1/22)
San Diego	\$14.00	\$14.00	\$15.00 (1/1/22)	\$15.00 (1/1/22)
San Francisco	\$16.32	\$16.32	AI (7/1/22)	AI (7/1/22)
San Jose	\$15.45	\$15.45	\$16.20 (1/1/22)	\$16.20 (1/1/22)
San Leandro	\$15.00	\$15.00	None	None
Santa Clara	\$15.65	\$15.65	\$16.40 (1/1/22)	\$16.40 (1/1/22)
San Mateo	\$15.62	\$15.62	\$16.20 (1/1/22)	\$16.20 (1/1/22)

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
Santa Monica	\$15.00	\$15.00	AI (7/1/22)	AI (7/1/22)
Santa Monica (hotel EEs)	\$17.64	\$17.64	AI (7/1/22)	AI (7/1/22)
Santa Rosa	\$15.20	\$15.20	\$15.85 (1/1/22)	\$15.85 (1/1/22)
Sonoma (26 or more EEs)	\$15.00	\$15.00	\$16.00 (1/1/22)	\$16.00 (1/1/22)
Sonoma (25 or less EEs)	\$14.00	\$14.00	\$15.00 (1/1/22)	\$15.00 (1/1/22)
South San Francisco	\$15.25	\$15.25	\$15.80 (1/1/22)	\$15.80 (1/1/22)
Sunnyvale	\$16.30	\$16.30	\$17.10 (1/1/22)	\$17.10 (1/1/22)
West Hollywood (hotel workers)	\$14.00 (26 or more EEs) \$13.00 (25 or less EEs)	\$14.00 (26 or more EEs) \$13.00 (25 or less EEs)	\$17.64 (1/1/22)	TBD (7/1/22)
West Hollywood (50 or more EEs)	\$14.00 (26 or more EEs) \$13.00 (25 or less EEs)	\$14.00 (26 or more EEs) \$13.00 (25 or less EEs)	\$15.50 (1/1/22)	\$16.50 (7/1/22)
West Hollywood (49 or fewer EEs)	\$14.00 (26 or more EEs) \$13.00 (25 or less EEs)	\$14.00 (26 or more EEs) \$13.00 (25 or less EEs)	\$15.00 (1/1/22)	\$16.00 (7/1/22)
Colorado	\$12.32	\$9.30	\$12.56 (1/1/22)	\$9.54 (1/1/22)
Denver	\$14.77	\$11.75	\$15.87 (1/1/22)	\$12.85 (1/1/22)
Connecticut	\$13.00	\$6.38 Waitstaff \$8.23 Bartenders	\$14.00 (7/1/22)	None
Delaware	\$9.25	\$2.23	\$10.50 (1/1/22)	None
District of Columbia	\$15.20	\$5.05	AI (7/1/22)	AI (7/1/22)
Florida	\$10.00	\$6.98	\$11.00 (9/30/22)	\$7.98 (9/30/22)
Georgia	\$7.25 (if covered under FLSA) \$5.15 (if not covered under FLSA)	\$2.13	None	None
Guam	\$9.25	\$9.25	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
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	\$11.00	\$6.60	\$12.00 (1/1/22)	\$7.20 (1/1/22)
Chicago (21 or more employees)	\$15.00	\$9.00	AI (7/1/22)	AI (7/1/22)
Chicago (4 – 20 employees)	\$14.00	\$8.40	\$14.50 (7/1/22)	\$8.70 (7/1/22)
Cook County	\$13.00	\$6.60	AI (7/1/22)	\$7.20 (1/1/22) TBD (7/1/22)
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	\$12.15	\$6.08	\$12.75 (1/1/22)	\$6.38 (1/1/22)
Portland	\$12.15	\$6.08	\$13.00 (1/1/22)	\$6.50 (1/1/22)
Rockland	\$12.15	\$6.08	\$13.00 (1/1/22)	\$6.50 (1/1/22)
Maryland (15 or more EEs)	\$11.75	\$3.63	\$12.50 (1/1/22)	None
Maryland (14 or fewer EEs)	\$11.60	\$3.63	\$12.20 (1/1/22)	None
Montgomery County (51 or more EEs)	\$15.00	\$4.00	AI (7/1/22)	None
Montgomery County (11 – 50 EEs)	\$14.25	\$4.00	\$14.50 (7/1/22)	None
Montgomery County (10 or less EEs)	\$14.00	\$4.00	\$14.00 (7/1/22)	None
Massachusetts	\$13.50	\$5.55	\$14.25 (1/1/22)	\$6.15 (1/1/22)
Michigan	\$9.65	\$3.67	\$9.87 (1/1/22)	\$3.75 (1/1/22)
Minnesota (employer annual gross volume exceeds \$500k)	\$10.08	\$10.08	\$10.33 (1/1/22)	\$10.33 (1/1/22)
Minnesota (employer annual gross volume less than \$500k)	\$8.21	\$8.21	\$8.42 (1/1/22)	\$8.42 (1/1/22)

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
Minneapolis (more than 100 EEs)	\$14.25	\$14.25	\$15.00 (7/1/22)	\$15.00 (7/1/22)
Minneapolis (100 or fewer EEs)	\$12.50	\$12.50	\$13.50 (7/1/22)	\$13.50 (7/1/22)
St. Paul (employs more than 10,000 EEs)	\$12.50	\$12.50	\$15.00 (7/1/22)	\$15.00 (7/1/22)
St. Paul (employs more than 100 EEs)	\$12.50	\$12.50	\$13.50 (7/1/22)	\$13.50 (7/1/22)
St. Paul (employs 100 or less EEs)	\$11.00	\$11.00	\$12.00 (7/1/22)	\$12.00 (7/1/22)
St. Paul (employs 5 or less EEs)	\$10.00	\$10.00	\$10.75 (7/1/22)	\$10.75 (7/1/22)
Mississippi	\$7.25	\$2.13	None	None
Missouri	\$10.30	\$5.15	\$11.15 (1/1/22)	\$5.58 (1/1/22)
Montana	\$8.75	\$8.75	\$9.20 (1/1/22)	\$9.20 (1/1/22)
Nebraska	\$9.00	\$2.13	None	None
Nevada (no health benefits offered)	\$9.75	\$9.75	\$10.50 (7/1/22)	\$10.50 (7/1/22)
Nevada (health benefits offered)	\$8.75	\$8.75	\$9.50 (7/1/22)	\$9.50 (7/1/22)
New Hampshire	\$7.25	\$3.26	None	None
New Jersey (6 or more EEs)	\$12.00	\$4.13	\$13.00 (1/1/22)	\$5.13 (1/1/22)
New Jersey (5 or less EEs and seasonal EEs)	\$11.10	\$4.13	\$11.90 (1/1/22)	\$5.13 (1/1/22)
New Mexico	\$10.50	\$2.55	\$11.50 (1/1/22)	\$2.80 (1/1/22)
Albuquerque	\$10.50	\$6.30	\$11.50 (1/1/22)	\$6.90 (1/1/22)
Bernalillo County	\$10.50	\$2.55	\$11.50 (1/1/22)	\$2.80 (1/1/22)
Las Cruces	\$10.50	\$4.20	\$11.50 (1/1/22)	\$4.60 (1/1/22)
Santa Fe	\$12.32	\$2.55	AI (3/1/22)	AI (3/1/22)
Santa Fe County	\$12.32	\$3.69	AI (3/1/22)	AI (3/1/22)
New York (other than New York City and Nassau, Suffolk, Westchester Counties)	\$12.50	\$8.35	\$13.20 (12/31/21)	\$8.80 (12/31/21)
New York (Nassau, Suffolk, Westchester Counties)	\$14.00	\$9.35	\$15.00 (12/31/21)	\$10.00 (12/31/21)
New York City	\$15.00	\$10.00	None	None
North 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
North Dakota	\$7.25	\$4.86	None	None
Northern Mariana Islands	\$7.25	\$2.13	None	None
Ohio	\$8.80	\$4.40	\$9.30 (1/1/22)	\$4.65 (1/1/22)
Oklahoma	\$7.25	\$2.13	None	None
Oregon	\$12.75	\$12.75	\$13.50 (7/1/22)	\$13.50 (7/1/22)
Oregon -Portland, Urban Growth Boundary	\$14.50	\$14.50	\$14.75 (7/1/22)	\$14.75 (7/1/22)
Oregon Non-Urban Counties	\$12.00	\$12.00	\$12.50 (7/1/22)	\$12.50 (7/1/22)
Pennsylvania	\$7.25	\$2.83	None	None
Puerto Rico	\$7.25	\$2.13	\$8.50 (1/1/22)	None
Rhode Island	\$11.50	\$4.89	\$12.25 (1/1/22)	None
South Carolina	\$7.25	\$2.13	None	None
South Dakota	\$9.45	\$4.725	9.95 (1/1/22)	4.975 (1/1/22)
Tennessee	\$7.25	\$2.13	None	None
Texas	\$7.25	\$2.13	None	None
U.S. Virgin Islands	\$10.50	\$4.20	None	None
Utah	\$7.25	\$2.13	None	None
Vermont	\$11.75	\$5.88	\$12.55 (1/1/22)	\$6.28 (1/1/22)
Virginia	\$9.50	\$2.13	\$11.00 (1/1/22)	None
Washington	\$13.96	\$13.96	\$14.49 (1/1/22)	\$14.49 (1/1/22)
Seattle (employs more than 500 EEs)	\$16.69	\$16.69	\$17.27 (1/1/22)	\$17.27 (1/1/22)
Seattle - small employers (500 or fewer EEs) who do not pay at least \$1.52/hour toward the employee's medical benefits and/or where the employee does not earn at least \$1.52/hour in tips	\$16.69	\$16.69	\$17.27 (1/1/22)	\$17.27 (1/1/22)
Seattle small employers who do pay at least \$1.52/hour toward the employee's medical benefits and/or where the employee does earn at least \$1.52/hour in tips	\$15.00	\$15.00	\$15.75 (1/1/22)	\$15.75 (1/1/22)
SeaTac (employees other than hospitality and transportation employees)	\$13.96	\$13.96	\$14.49 (1/1/22)	\$14.49 (1/1/22)

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
SeaTac (hospitality and transportation employees)	\$16.57	\$16.57	\$17.53 (1/1/22)	\$17.53 (1/1/22)
West Virginia	\$8.75	\$2.63	None	None
Wisconsin	\$7.25	\$2.33	None	None
Wyoming	\$7.25	\$2.13	None	None



Time & Labor

Alabama Issues Emergency Regulations Regarding Vaccine Exemption Law

Alabama has published emergency regulations addressing a state law that prohibits employers from requiring employees to receive a COVID-19 vaccination without providing the employee an opportunity to seek an exemption for religious or medical reasons. The state has also published a sample exemption request form, which is available [here](#).

The [emergency regulations](#) address Senate Bill 9, which was enacted in November 2021 and states that employers must provide an exemption from COVID-19 vaccination requirements to any employee who has properly completed and submitted an exemption form.

Evaluating a Request

When evaluating an employee's exemption request, the employer must liberally construe the employee's eligibility for an exemption in favor of the employee, consistent with applicable law.

Denying a Request

The regulations state that, in the event an employer denies a request for exemption, the employer must provide the employee with instructions on how to file a request for review by an administrative law judge.

Under the regulations, employees must submit the requests for review via <https://vaxexemption.alabama.gov/> and include a copy of the denied exemption request form, a valid email address for the employee and the employer, and any other documentation the employee wishes to be considered. The employer will have three business days to provide any pertinent information to the administrative law judge for consideration regarding the employee's exemption claim. A poster with instructions for requesting an exemption and review is available [here](#).

Note: An employer who has denied an employee's exemption request is prohibited from terminating the employee on the basis of failing to receive a vaccination for a period of seven (7) calendar days after the denial was issued by the employer, or if the employee is in a review of the decision, until the judge or court issues a final ruling in the employer's favor. During this period, the employer must compensate the employee at the same rate of pay the employee received prior to submitting an exemption form.

Next Steps

Alabama employers should consult legal counsel to discuss the impact of the emergency regulations and Senate Bill 9 on their vaccination policies and practices.

Washington, D.C., Requires Paid Leave for Vaccination, Extends DCFMLA Changes

The District of Columbia (D.C.) has enacted emergency legislation (B24-404) requiring employers to provide paid leave to employees for the time they, or their minor child, spend obtaining and recovering from COVID-19 vaccination. These changes took effect immediately on November 18, 2021, and expire on February 3, 2022, unless extended.

The emergency legislation also extends an expansion of the D.C. Family and Medical Leave Act (DCFMLA).

Vaccination and Recovery Leave

Covered Employees

An employer must provide paid vaccination and recovery leave to any employee who commenced work for the employer at least 15 days before the request for leave.

Amount of Leave

The emergency legislation amends the District of Columbia's Accrued Sick and Safe Leave Act to entitle employees to up to two hours of paid leave per injection to obtain, or for a child under the age of 18 to obtain the COVID-19 vaccine, including any boosters. Employees are also entitled to up to eight hours of paid leave per injection so they can recover, or care for a child who is recovering, from the side effects of the COVID-19 vaccination.

Note: An employee is entitled to no more than 48 hours of paid leave, in the aggregate, in a year under the Accrued Sick and Safe Leave Act.

Relationship to Other Leave Policies

Generally, the paid vaccination and recovery leave required by the emergency legislation must be in addition to any other paid leave an employer provides an employee under an existing leave policy.

Extension of Changes to DCFMLA

By way of background, prior legislation amended the DCFMLA to add a new category of leave called COVID-19 leave. Unlike the other types of DCFMLA leave, all employers with employees in the District of Columbia must provide COVID-19 leave.

Additionally, all employees who have worked for their current employer for at least 30 days are eligible for COVID-19 leave. These changes were set to expire on November 5, 2021. The emergency legislation extends the changes to cover the period from November 5, 2021 to February 3, 2022, unless extended further.

The emergency legislation also amends the covered reasons for COVID-19 leave slightly. As of November 5, 2021, employees may use this leave, if the employee is unable to work, because the employee:

- Has tested positive for COVID-19 or is caring for a family member or individual with whom the employee shares a household, who has tested positive for COVID-19 and must quarantine under Department of Health guidelines;
- Has a recommendation from a health-care provider or a directive from an employer that the employee isolate or quarantine due to COVID-19, including because the employee or an individual with whom the employee shares a household is at high risk for serious illness from COVID-19;
- Must care for a family member or an individual with whom the employee shares a household, who is isolating or quarantining under Department of Health guidance, the recommendation of a health-care provider, or the order or policy of the family member's or individual's school or childcare provider; or
- Must care for a child whose school or place of care is closed or whose childcare provider is unavailable to the employee due to COVID-19.

The leave may be unpaid.

Amount of Leave

An employee may use no more than 16 weeks of leave in the two-year period beginning on the effective date of the emergency legislation (November 18, 2021).

Notice and Certification

An employer may require reasonable certification and advance notice of the need for COVID-19 leave. See the [text of the law](#) for details.

Compliance Recommendations

Employers with employees in D.C. should ensure compliance with the leave requirements and display up-to-date notices in the workplace. For details on the emergency legislation, go [here](#). For details on COVID-19 leave under the DCFMLA, go [here](#).

Florida Requires Exemptions From COVID-19 Vaccine Mandates

Florida has enacted legislation (House Bill 1) that prohibits private employers from imposing a COVID-19 vaccination mandate without providing exemptions for medical reasons (including pregnancy and anticipated pregnancy), religious reasons, COVID-19 immunity, periodic testing and the use of employer-provided personal protective equipment (PPE). House Bill 1 is effective immediately and expires on June 1, 2023.

Exemption Requests

The law states that if an employer receives a completed exemption statement, as detailed below, the employer must allow the employee to opt out of the employer's COVID-19 vaccination mandate. Employers must use forms adopted by the Florida Department of Health, or substantially similar forms, for employees to submit exemption statements.

Medical Exemptions

To claim an exemption, based on medical reasons, the law requires that the employee present a statement that is dated and signed by a licensed physician, physician assistant, or advanced-practice registered nurse, who has examined the employee. The statement must provide that, in the professional opinion of the health-care provider, COVID-19 vaccination isn't in the best medical interest of the employee.

Religious Exemptions

To claim a religious exemption, the law requires that the employee present a statement indicating that the employee declines COVID-19 vaccination because of a sincerely held religious belief.

COVID-19 Immunity Exemptions

To claim an exemption based on COVID-19 immunity, the law requires that the employee present an exemption statement demonstrating competent medical evidence that the employee has immunity to COVID-19, documented by the results of a valid laboratory test performed on the employee.

Period Testing Exemptions

To claim an exemption based on periodic testing, the law requires that the employee present an exemption statement indicating that the employee agrees to comply with regular testing for the presence of COVID-19 at no cost to the employee.

PPE Exemptions

To claim an exemption based on employer-provided PPE, the law requires that the employee present a statement indicating that the employee agrees to comply with the employer's reasonable written requirement to use employer-provided PPE when in the presence of other employees or other individuals.

Emergency Rules

The Department of Health is directed to adopt emergency rules to implement the law, including sample forms.

Compliance Recommendations

Florida employers should consult legal counsel to discuss the impact of House Bill 1 regarding their vaccination policies and practices.

For a copy of House Bill 1, click on the following [LINK](#).

Florida Issues Emergency Regulations Regarding Vaccine Exemption Law

Florida has published emergency regulations addressing a state law that prohibits employers from imposing a COVID-19 vaccination mandate without providing exemptions for medical reasons (including pregnancy and anticipated pregnancy), religious reasons, COVID-19 immunity, periodic testing and the use of employer-provided personal protective equipment (PPE). The state has also published the following exemption forms:

- [Medical/Pregnancy Exemption](#)
- [Religious Exemption](#)
- [Exemption Based on COVID-19 Immunity](#)
- [Exemption Based on Periodic Testing](#)
- [Exemption Based on Employer-Provided PPE](#)

The Details

In November 2021, Florida enacted House Bill 1, which states that if an employer receives a completed exemption statement, the employer must allow the employee to opt out of the employer's COVID-19 vaccination mandate. Under the law, employers must use forms adopted by the Florida Department of Health, or substantially similar forms, for employees to submit exemption statements.

The emergency rules clarify certain aspects of the law, including:

- Employees must complete and present the applicable form to claim an exemption.
- Employees seeking exemptions for anticipated pregnancy must be of child-bearing age and intend to become pregnant, and employers must accept the employee's statement that they intend to become pregnant.
- Employers are prohibited from inquiring into the veracity of the employee's religious beliefs when employees seek exemption for religious reasons.
- Employees seeking an exemption based on COVID-19 immunity must also provide proof of a positive laboratory result from a diagnostic test or antibody test.
- For the periodic-testing exemption, employers can require testing no more frequently than once a week and the testing must be performed at no cost to the employee.

Next Steps

Florida employers should consult legal counsel to discuss the impact of the emergency regulations and House Bill 1 on their vaccination policies and practices.

Kansas Requires Exemptions From COVID-19 Vaccine Mandates

Kansas has enacted legislation (House Bill 2001) stating that employers that implement COVID-19 vaccination requirements must provide certain exemptions to employees. House Bill 2001 was effective immediately upon the Governor's signature on November 23, 2021.

Exemption Requests

Under House Bill 2001, if employers adopt a COVID-19 vaccine requirement they must provide an exemption to an applicant or employee who submits a written waiver request stating that complying with the requirement would:

- Endanger the life or health of the individual, or someone who resides with them, as evidenced by an accompanying written statement signed by a physician or another person who performs acts pursuant to practice agreements, protocols, or at the order, direction, or delegation of a physician; or
- Violate the sincerely held religious beliefs of the individual, as evidenced by an accompanying written statement signed by the applicant or employee. The law states that an employer must grant an exemption, based on sincerely held religious beliefs, without inquiring into the sincerity of the request.

Employers must provide the above exemptions without taking punitive action, which is defined as any of the following:

- Dismissal, demotion, transfer, reassignment, suspension, reprimand or warning of possible dismissal;
- Withholding of work; or
- Assessing any monetary penalty or unreasonable charge.

Penalties

Employers found by a court to have violated the law may face fines of up to \$10,000 per violation if the employer has fewer than 100 employees and \$50,000 per violation if the employer has 100 or more employees. See the text of the law for details on enforcement.

Compliance Recommendations

Kansas employers should consult legal counsel to discuss the impact of House Bill 2001 regarding their vaccination policies and practices.

New Jersey Extends Protections Against Age Discrimination

New Jersey has enacted legislation (Assembly Bill 681) to further protect employees from age discrimination under the New Jersey Law Against Discrimination (NJLAD). Assembly Bill 681 is effective immediately.

Background

The federal Age Discrimination in Employment Act prohibits employers with 20 or more employees from age discrimination against applicants or employees aged 40 or older. The NJLAD prohibits all employers from age discrimination against individuals who are 18 years or older (among other protected characteristics). Historically, the NJLAD had a carve-out where employers who failed to hire or promote employees over the age of 70 were shielded from age discrimination claims and aggrieved employees were limited in the remedies they could pursue.

Assembly Bill 681

Assembly Bill 681 amends the NJLAD to remove the carve-out so that employers are now prohibited from refusing to hire or promote employees over the age of 70. The law also allows employees over 70 to pursue additional remedies, including a private right of action for forced retirement, against their employer, if they are forced to retire.

Compliance Recommendations

New Jersey employers should update their policies and practices and provide supervisor training to ensure compliance with Assembly Bill 681.

For a copy of Assembly Bill 681, click on the link provided below.

https://www.njleg.state.nj.us/2020/Bills/A1000/681_I1.PDF

New York Lets Employees Petition for Shared Work Program

New York State has enacted legislation (Senate Bill 17A) that allows employees to petition their employer to participate in a shared work program in certain job loss instances. Senate Bill 17A is effective immediately.

Background

The New York [Shared Work Program](#) is a job-training program that provides employers with two or more employees an alternative to laying off workers during business downturns. Under the program, instead of experiencing layoffs, trained full-time, part-time, and seasonal employees may work a reduced work schedule and collect partial Unemployment Insurance benefits.

Senate Bill 17A

Under Senate Bill 17A, employees may petition an employer to apply to participate in the Shared Work Program. Employees may petition their employer, in writing, when they reasonably expect to experience, or have experienced, an employment loss due to a reduction in the workforce and they are trying to either avoid the layoffs or have previously rehired laid-off employees.

Employer Response

Covered employers are required to respond, in writing, to an employee petition that calls for them to join a shared work program no later than seven days after the making of the petition. When responding to the petition, employers must provide, in writing, a response that states:

- Whether they will apply to participate in a shared work program;
- The reason for their decision; and
- If the employer decided to apply, and the outcome of the application, if available.

Retaliation Prohibited

Employers, their agents, or persons acting as or on behalf of a hiring entity, or the officer or agent of any corporation, partnership, or limited liability company, are prohibited from discriminating, retaliating against, or taking adverse action against an employee that exercises their rights under the law.

Compliance Recommendations

New York employers should update their policies and procedures and train their supervisors to ensure compliance with Senate Bill 17A.

For a copy of Senate Bill 17A, click on the link provided below.

<https://www.nysenate.gov/legislation/bills/2021/s17/amendment/a>

New York Adds Temporary Winter Mask Mandate

Governor Kathy Hochul of New York has announced a temporary mask mandate for businesses and venues, unless they implement a vaccine requirement. The mandate will be in effect from December 13, 2021 until January 15, 2022, unless extended.

The Details

Starting December 13, 2021, New York employers and venues must require customers and staff, aged two years and older, to always wear masks in indoor public places unless the businesses implement proof of being fully vaccinated.

Proof of Full Vaccination

Businesses and venues that implement a proof of vaccination requirement can accept:

- An Excelsior Pass or Excelsior Pass Plus (parents and guardians can retrieve and store this for children or minors under legal guardianship);
- SMART Health Card issued outside of New York State; or
- A CDC Vaccination Card.

Full vaccination is defined as 14 days past an individual's last vaccination dose in their initial vaccine series, including the second shot of a two-dose Pfizer-BioNTech or Moderna vaccine; or the one-shot Janssen/Johnson & Johnson vaccine. New York also accepts WHO-approved vaccines for these purposes.

Penalties

Local health departments are tasked with enforcing these requirements. A violation may result in penalties such as a maximum fine of \$1,000 per violation.

Next Steps

New York employers should consult legal counsel to discuss the impact of the temporary mandate regarding their vaccination policies and practices.

North Dakota Expands COVID-19 Exemptions

North Dakota has enacted legislation (HB 1511) that requires private employers to allow certain employee exemptions from the COVID-19 vaccine. The law is effective from November 15, 2021 to August 1, 2023, unless extended.

Background

North Dakota had enacted House Bill 1465, which generally prohibits a state government entity from requiring employers to obtain physical or electronic documentation to certify an individual's vaccination status, presence of antigens, pathogens or antibodies, or post-transmission recovery status before their employment.

The Details

Under the new law, if an employer or contractor requires an employee, prospective employee, or independent contractor to be vaccinated against COVID-19 as a condition of employment, the employer must allow the following exemptions:

- Proof of COVID-19 antibodies, which is valid for six months from the date of the antibody test;
- Submission to periodic COVID-19 tests;
- A certificate from a North Dakota licensed physician, physician assistant, or advanced practice registered nurse stating the physical condition of the individual is such that immunization would endanger the life or health of the individual; or
- A certificate signed by the individual stating the individual's religious, philosophical, or moral beliefs are opposed to such immunization.

The exemption process does not apply to the extent an employer or an independent contractor is required to comply with federal law, rules, or guidance relating to requirements for vaccinations for COVID-19.

Next Steps

North Dakota employers should consult with legal counsel to discuss the impact of the mandate on their vaccination policies and practices.

Tennessee Adds Employee Protections for COVID-19 Vaccine Mandates

Tennessee has passed legislation (Senate Bill 9014) that adds protections for employees who refuse to provide proof of COVID-19 vaccination. Senate Bill 9014 is effective immediately.

The Details

Under the law, employers are prohibited from compelling a person to provide proof of their vaccination from COVID-19, if the person objects to receiving the vaccine. The law also provides that a person, who is terminated because of their refusal to receive a COVID-19 vaccine, is eligible for unemployment benefits.

Unemployment Benefits

The law additionally prohibits an individual from being disqualified from unemployment benefits if a claimant left their employment because the claimant's employer required its employees to receive a COVID-19 vaccine and the claimant failed or refused to receive a COVID-19 vaccine.

Retaliation Prohibited

Under the law, employers cannot take adverse action to compel a person to provide proof of vaccination if the individual objects to receiving a COVID-19 vaccine for any reason. This includes denying employment or discharging, threatening, or otherwise discriminating against an employee in any manner that affects their employment, including compensation, terms, conditions, locations, rights, immunities, promotions or privileges.

Next Steps

Tennessee employers should consult with legal counsel to discuss the impact of the mandate regarding their vaccination policies and practices

Texas Bans Employer COVID-19 Mandates

Governor Greg Abbott has issued an executive order (the Order) that prohibits employers in Texas from requiring individuals to receive a COVID-19 vaccine. The Order is effective immediately.

The Order

Employers in Texas are prohibited from compelling an employee or any other individual to receive a COVID-19 vaccination if the individual objects to such vaccination:

- For any reason of personal conscience;
- Based on a religious belief; or
- For medical reasons, including prior recovery from COVID-19.

Employers who do not comply with the Order may face fines.

Compliance Recommendation

Texas employers should consult legal counsel to discuss the impact of the Order on their vaccination policies and practices.

Utah Enacts COVID-19 Vaccination Exemption Process

Utah has enacted legislation (Senate Bill 2004) that adds a COVID-19 vaccination exemption process and requires employers to pay for testing. Senate Bill 2004 is effective immediately.

Vaccination Exemption Process

Utah employers who require an employee or candidate to receive, or provide proof of, COVID-19 vaccination as a condition of employment must provide an exemption to the requirement, if the individual submits a statement that receiving the vaccine would:

- Harm their health and well-being; or
- Conflict with a sincerely held personal or religious belief, practice or observance.

Exempt Employers

Federal contractors, certain individuals subject to the Centers for Medicare and Medicaid Services' COVID-19 vaccine regulations and employers with fewer than 15 employees, who can establish a nexus between the requirement and the employee's assigned duties, are not covered by the exemption requirement.

COVID-19 Testing Costs

Senate Bill 2004 also requires employers to cover all costs of COVID-19 testing that relate to, or are required for, the employee's presence at the workplace.

Recordkeeping Requirements

Employers may record whether or not an employee is vaccinated, but employers generally may not maintain an employee's proof of vaccination, unless required by law or industry standards.

Non-Retaliation

Senate Bill 2004 prohibits Utah employers from taking adverse action (such as refusing to hire, terminating, demoting or reducing wages) against an employee who complies with the law, but employers may reassign or terminate an employee if reassignment is impractical.

Compliance Recommendations

Utah employers should consult legal counsel to discuss the impact of the law regarding their vaccination policies and practices.

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.