

EYE ON WASHINGTON

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

Detailed Look at State, Local and Federal Updates



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Minimum Wage

Minimum Wage Announcements6/21/24 - 7/20/24

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State/Territory/District

California Health Care Worker Minimum Wage Delayed Again

The minimum wage for health care workers in California has been delayed from July 1, 2024 to **at least October 15, 2024**. Originally, the minimum wage was supposed to take effect June 1, 2024, but it has now been delayed twice.

The Details:

As a result of the recent enactment of Senate Bill 159, the increase to the minimum wage for covered health care workers will be delayed until either of the following occur:

- The California Department of Finance (DOF) notifies the legislature that agency cash receipts for next quarter are at least three percent higher than projected at the time the 2024 budget was enacted. If this notification occurs, the health care minimum wage **would take effect**October 15, 2024.
- The California Department of Health Care Services (DHCS) notifies the legislature that it has initiated the data retrieval necessary to implement an increase to the hospital quality assurance fee. If this this notification occurs, the health care minimum wage **would take effect the earlier of January 1, 2025, or 15 days after the notification**.

Covered Health Care Facilities:

Once effective, the new minimum wage for health care workers applies to nearly all health care facilities operating in the state, including:

- A facility or other work site that is part of an integrated health care delivery system;
- A patient's home when health care services are delivered by an entity owned or operated by a general acute care hospital or acute psychiatric hospital;
- An urgent care clinic, physician group, or a county mental health facility;
- A mental health rehabilitation center (see Section 5675 of the Welfare and Institutions Code).
- A rural health clinic (see paragraph (1) of subdivision (l) of Section 1396d of Title 42 of the United States Code).

- An ambulatory surgical center that is certified to participate in the Medicare Program under Title XVIII (42 U.S.C. Sec. 1395 et seq.) of the federal Social Security Act.
- A county correctional facility that provides health care services; or
- The following under the **Health and Safety Code**:
 - o A licensed general acute care hospital (see subdivision (a) and a licensed acute psychiatric hospital (see subdivision (b)). These include a distinct part of any such hospital.
 - o A special hospital (see subdivision (f)).
 - o A licensed skilled nursing facility, as defined in subdivision (c) of Section 1250, if owned, operated, or controlled by a hospital or integrated health care delivery system or health care system.
 - o A licensed residential care facility for the elderly (see Section 1569.2), if affiliated with an acute care provider or owned, operated, or controlled by a general acute care hospital, acute psychiatric hospital, or the parent entity of a general acute care hospital or acute psychiatric hospital.
 - o A licensed home health agency (see subdivision (a) of Section 1727).
 - o A clinic (see subdivision (b) of Section 1204), including a specialty care clinic, or a dialysis clinic.
 - o A psychology clinic (see Section 1204.1).
 - o A clinic (see subdivision (d), (g), or (l) of Section 1206).
 - o A psychiatric health facility (see Section 1250.2).
 - o A community clinic licensed under subdivision (a) of Section 1204, an intermittent clinic exempt from licensure under subdivision (h) of Section 1206, or a clinic operated by any political subdivisions of the state, including the University of California or a city or county that is exempt from licensure under subdivision (b) of Section 1206.

Exceptions:

The new minimum wage for health care workers doesn't cover: 1) Facilities owned, controlled or operated by the state, 2) Tribal clinics exempt from licensure, and 3) Outpatient settings operated by federal recognized tribes or tribal organizations.

Covered Health Care Employees:

Covered health care employees are employees of a covered health care facility employer who provide patient care, health care services, or services that support the provision of health care. These workers include, but are not limited to the following (regardless of formal job title):

- Nurses
- Physicians
- Caregivers
- Medical residents
- Intern or fellows
- Patient care technicians
- Medical coding and medical billing workers
- Janitors
- Housekeepers
- Groundskeepers
- Guards
- Clerical workers
- Nonmanagerial administrative workers
- Food service workers

- Gift shop workers
- Technical and ancillary services workers
- Schedulers
- Call center and warehouse workers
- Laundry workers

Under Senate Bill 159, a contracted or subcontracted employee is also covered if both of the following apply:

- 1. The employee's employer contracts with the health care facility employer (or with a contractor or subcontractor to the health care facility employer) to provide health care services, or services supporting the provision of health care.
- 2. The covered health care facility employer directly or indirectly, or through an agent or any other person, engages, suffers, or permits an employee to work, or exercises control over the employee's wages, hours or working conditions; or

The employee performs contracted or subcontracted work on the premises of a covered health care facility for more than one-half of the employee's work time during a workweek.

If both apply, the contracted or subcontracted employee must be paid the applicable minimum wage for all hours worked providing patient care, health care services, or services supporting the provision of health care.

The new minimum wage for health care workers won't apply to:

- Employment as an outside salesperson;
- Work performed by a public employee where the public employee is not primarily (more than one-half of the employee's work time during a workweek) engaged in services performed for a covered health care facility;
- Delivery or waste collection work on the premises of a covered health care facility;* or
- Medical transportation services in or out of a covered health care facility.*
- *Provided that the worker isn't an employee of an individual that owns, controls or operates a covered health care facility.

New Minimum Wage for Health Care Workers:

Once effective, the minimum wage for covered health care workers depends on the type of health care facility in question. The law also includes a schedule for these minimum wages to increase in the future.

| Type of Covered Health Care Facility | Hourly Minimum Wage Once Effective |
|---|---------------------------------------|
| A health care facility employer that: | \$23.00 |
| Has 10,000+ full-time equivalent employees; Is a part of an integrated health care delivery system or health care system with 10,000 or more full-time equivalent employees; Is a dialysis clinic or is an individual that owns, controls or operates a dialysis clinic; or Is owned, affiliated or operated by a county with a population of more than 5,000,000 as of January 1, 2023. | |
| A hospital with a high governmental payor mix, independent hospital with an elevated governmental payor mix, a rural independent covered health care facility, or a covered health care facility that is owned, affiliated, or operated by a county with a population of less than 250,000 as of January 1, 2023. | \$18.00 |
| A clinic, (see Section 1206(h)), not operated or affiliated with a clinic described in Section 1206(b), community clinics licensed under Section 1204(a) and any associated intermittent clinic exempt from licensure under Section 1206(h), a rural health clinic that is not license-exempt, or an urgent care clinic owned and affiliated with such community or rural health clinic. | \$21.00 |
| All other covered health care facilities, including licensed skilled nursing facilities. | \$21.00 |

Minimum Salary Requirement for State Exemption from Overtime:

To qualify as exempt from the minimum wage and overtime under state law, the minimum salary for a covered health care employee paid on a salary basis is the greater of 150 percent of the applicable health care worker minimum wage or 200 percent of the state standard minimum wage, for fulltime employment.

Here's how this would play out **if** the health care minimum wage were to go into effect on October 15, 2024:

| Type of Covered Health Care Facility | Minimum Weekly Salary for State Exemption from Overtime (beginning 10.15.2024) |
|---|--|
| A health care facility employer that: | \$1,380.00 |
| Has 10,000+ full-time equivalent employees; Is a part of an integrated health care delivery system or health care system with 10,000 or more full-time equivalent employees; Is a dialysis clinic or is an individual that owns, controls or operates a dialysis clinic; or Is owned, affiliated or operated by a county with a population of more than 5,000,000 as of January 1, 2023. | |
| A hospital with a high governmental payor mix, independent hospital with an elevated governmental payor mix, a rural independent covered health care facility, or a covered health care facility that is owned, affiliated, or operated by a county with a population of less than 250,000 as of January 1, 2023. | \$1,280.00 |
| A clinic, (see Section 1206(h)), not operated or affiliated with a clinic described in Section 1206(b), community clinics licensed under Section 1204(a) and any associated intermittent clinic exempt from licensure under Section 1206(h), a rural health clinic that is not license-exempt, or an urgent care clinic owned and affiliated with such community or rural health clinic. | \$1,280.00 |
| All other covered health care facilities, including licensed skilled nursing facilities. | \$1,280.00 |

Note: Employees must also satisfy applicable duties tests. Additionally, local minimum wages aren't considered for the purposes of minimum salary for the state overtime exemption test, even if they are higher than the state's standard minimum wage.

Wage Orders and Employer Notice:

Senate Bill 159 requires the Department of Industrial Relations (DIR) to revise the Industrial Welfare Commission's wage orders to be consistent with the new health care minimum wage.

All covered employers must:

- Post a copy of the revised order and keep it posted in a conspicuous location frequented by employees during the hours of the workday.
- Provide to each employee on the effective date of the earliest minimum wage increase a written notice, in the language the employer normally uses to communicate employment-related information to the employee, indicating the minimum wage provision that applies to the employer and the health care worker minimum wage schedule applicable to the employee.

Next Steps:

Health care facility employers in California should:

- Review the law with legal counsel to determine what category their organization falls under.
- Watch for developments to determine the exact effective date of the new minimum wage for health care workers.
- Post an updated wage order and provide employees with the required written notice.
- Pay employees as required.

Legislation to Reform California's Labor Code Private Attorneys General Act (PAGA)

Read the article here.

Louisiana Amends Final Pay Rules

Louisiana has enacted legislation that addresses final pay rules when an employee's compensation includes commission, incentive pay, or a bonus. The changes are a result of enactment of House Bill 352 and take effect **August 1, 2024**.

The Details:

By way of background, Louisiana requires employers to provide a departing employee's final pay by the next regular payday, or within 15 days of the employee's discharge or resignation, whichever occurs first.

Effective August 1, 2024, House Bill 352 makes clear that compensation available in the form of commission, incentive pay, or bonus must be considered an amount due by the deadline only if, at the time of separation, the compensation has been earned and not modified in accordance with a written policy addressing the commission, incentive pay or bonus.

House Bill 352 makes clear that the following provisions are lawful:

- A policy providing for adjustments to the amount based on changes to the order generating a commission that affects the amount of the commission.
- A policy providing that a payment to the laborer or employee isn't earned unless and until the employer has received the payment that generates the commission, incentive pay, or bonus.

In the case of a bonus, if the amount is determined by financial information reflecting the employee's or employer's performance on an annual, quarterly, or other periodic basis, a reasonable amount of time, not to exceed 120 calendar days, is allowed based on standard accounting practices used by the employer to make the determination as to whether a bonus is due and the amount thereof.

Next Steps:

If you pay employees by commission, incentive pay, or a bonus in Louisiana, review policies and procedures to ensure compliance with House Bill 352.

Minnesota Adds to Protections for Jury Service

Minnesota has enacted legislation that expands the protections for employees who are called for jury service. The changes are a result of enactment of House File 5216 and take effect **July 1, 2024**.

The Details:

Under existing law, employers are prohibited from taking adverse action against employees because they receive a summons for jury service.

Effective July 1, 2024, House File 5216 further requires employers to release an employee from the employee's regular work schedule to permit the employee to attend court for prospective jury service.

Employers are prohibited from requiring an employee to work an alternative shift on any day the juror is required to report to the courthouse for jury service.

The law doesn't prohibit an employee from voluntarily requesting to work an alternative work schedule on any day the juror is required to report to the courthouse for jury service, as long as the employer doesn't encourage, prompt, or ask for the employee to make such a request.

- Review policies and practices to ensure compliance with House File 5216.
- Train supervisors on the law.

Minnesota Amends Laws on Misclassification of Independent Contractors

Minnesota has enacted legislation that amends state laws governing the misclassification of employees as independent contractors, including adopting further restrictions, larger penalties for misclassification, and a new test for the construction industry. The changes are a result of enactment of House File 5247.

The Details:

All Industries Except Construction:

Effective July 1, 2024, employers are expressly prohibited from:

- 1. Failing to classify, represent, or treat an individual as an employee in accordance with the requirements of any applicable local, state, or federal law.
- 2. Failing to report or disclose to any person or to any local, state, or federal government agency that an individual is an employee when required to do so under any applicable local, state, or federal law.
- 3. Requiring or requesting that an individual who is an employee enter into any agreement or complete any document that misclassifies, misrepresents, or treats the individual as an independent contractor or otherwise doesn't reflect that the individual is their employee.

An owner, partner, principal, member, officer, or agent who knowingly engaged in any of these prohibited activities may be held individually liable.

Each misclassification of an employee as an independent contractor may be subject to a fine of up to \$10,000. Each violation of the ban on the three activities above may result in another fine of up to \$10,000.

For the purposes of this law, whether an individual is an employee or an independent contractor is determined using the same tests and in the same manner as employee status is determined under the applicable workers' compensation and unemployment insurance program laws and rules.

Construction Industry:

Effective March 1, 2025, the construction industry must use a new 14-part test to determine whether an individual is an employee or independent contractor.

Under this test, an individual is an independent contractor only if the individual is operating as a business entity that meets **all of the following requirements** at the time the services were provided or performed:

- Was established and maintained separately from and independently of the person for whom the services were provided or performed;
- Owns, rents, or leases equipment, tools, vehicles, materials, supplies, office space, or other facilities that are used by the business entity to provide or perform building construction or improvement services;
- Provides or performs, or offers to provide or perform, the same or similar building construction or improvement services for multiple persons or the general public;
- Is in compliance with all of the following:
 - o Holds a federal employer identification number if required by federal law;
 - o Holds a Minnesota tax identification number if required by Minnesota law;

- o Has received and retained 1099 forms for income received for building construction or improvement services provided or performed, if required by Minnesota or federal law;
- o Has filed business or self-employment income tax returns, including estimated tax filings, with the federal Internal Revenue Service and the Department of Revenue, as the business entity or as a self-employed individual reporting income earned, for providing or performing building construction or improvement services, if any, in the previous 12 months; and
- o Has completed and provided a W-9 federal income tax form to the person for whom the services were provided or performed if required by federal law;
- Is in good standing as defined by **Section 5.26**, if applicable;
- Has a Minnesota unemployment insurance account, if required;
- Has obtained required workers' compensation insurance coverage, if required;
- Holds current business licenses, registrations, and certifications, if required;
- Is operating under a written contract to provide or perform the specific services for the person that:
 - o Is signed and dated by both an authorized representative of the business entity and of the person for whom the services are being provided or performed;
 - o Is fully executed no later than 30 days after the date work commences (this provision doesn't apply to change orders);
 - o Identifies the specific services to be provided or performed under the contract; and
 - o Provides for compensation from the person for the services provided or performed under the contract on a commission or per-job or competitive bid basis and not on any other basis;
- Submits invoices and receives payments for completion of the specific services provided or performed under the written proposal, contract, or change order in the name of the business entity. Payments made in cash don't meet this requirement;
- The terms of the written proposal, contract, or change order provide the business entity control over the means of providing or performing the specific services, and the business entity in fact controls the provision or performance of the specific services;
- Incurs the main expenses and costs related to providing or performing the specific services under the written proposal, contract, or change order;
- Is responsible for the completion of the specific services to be provided or performed under the written proposal, contract, or change order and is responsible, as provided under the written proposal, contract, or change order, for failure to complete the specific services; and
- May realize additional profit or suffer a loss, if costs and expenses to provide or perform the specific services under the written proposal, contract, or change order are less than or greater than the compensation provided under the written proposal, contract, or change order.

Construction industry employers that classify or treat an individual as an independent contractor must maintain, for at least three years, all the information and documentation upon which the person based the determination that the individual met all the requirements of the 14-part test at the time the individual was engaged and at the time the services were provided or performed.

The construction industry is also subject to the ban on the three activities noted above that applies to other industries. Additionally, the construction industry is prohibited from:

- As a condition of payment for services provided or performed, requiring an individual who is an employee to register as a construction contractor, or to adopt or agree to being classified, represented, or treated as an independent contractor.
- Requiring an individual who is an employee to register as a construction contractor.

An owner, partner, principal, member, officer, or agent who knowingly engaged in any of the prohibited activities may be held individually liable.

Each misclassification of an employee as an independent contractor under the test above may be subject to a fine of up to \$10,000. Each violation of the ban on the five activities above may result in another fine of up to \$10,000.

Review policies and practices to ensure compliance with House File 5247.

Minnesota Amends Nondiscrimination Law

Minnesota has enacted legislation that amends the definitions of key terms in the state's law that prohibits discrimination in employment. The changes are a result of enactment of House File 4109 and take effect **August 1, 2024**.

The Details:

By way of background, the Minnesota Human Rights Act (MHRA) prohibits all employers from discriminating against individuals because of their race, color, creed, religion, national origin, sex, gender identity, marital status, disability, status with regard to public assistance, sexual orientation, familial status, and age.

Effective August 1, 2024, House File 4109 amends the MHRA's definition of "disability" to also include an impairment that is episodic or in remission and would materially limit a major life activity when active.

The definition of "familial status" will also be amended to mean the condition of one or more minors having legal status or custody with: (1) the minor's parent(s) or legal guardian(s); or (2) the designee of the parent(s) or guardian(s) with the written permission of the parent(s) or guardian(s).

"Familial status" will also mean residing with and caring for one or more individuals who lack the ability to meet essential requirements for physical health, safety, or self-care because the individual or individuals are unable to receive and evaluate information or make or communicate decisions.

House File 4109 also makes clear that prohibited discrimination also includes harassment based on any protected characteristic, not just sexual harassment.

Next Steps:

- Review policies and practices to ensure compliance with the MHRA as amended.
- Train supervisors on the law.

Minnesota Amends Paid Family and Medical Leave Program

Minnesota has enacted legislation that amends a law that creates a paid family and medical leave program in the state beginning **January 1, 2026**. The changes are a result of enactment of House File 5247.

The Details:

Contributions:

As enacted, the law set the premium rate for the program at 0.7 percent of an employee's wages for 2026. However, House File 5247 allows the state to adjust this rate before January 1, 2026.

Employers must pay at least 50 percent of the applicable premium rate. Employees, through a deduction, must pay the remaining 50 percent of the premium not paid by the employer.

Under the amended law, a reduced premium amount will be available to small employers if they have fewer than 30 employees and the employer's average wage is less than or equal to 150 percent of the state's average wage.

See the **text of the law for details** on determining employee count and average wages.

The reduced premium rate for eligible small employers will be 75 percent of the standard premium rate. Eligible small employers must pay a minimum of 25 percent of the standard premium rate. Employees must pay the remaining portion.

Seven-Day Qualifying Event:

As is the case under existing law, the period for which an applicant is seeking benefits must be or have been based on a single event of at least seven calendar days' duration related to medical care related to pregnancy, family care, a qualifying exigency, safety leave, or the applicant's serious health condition. This provision doesn't apply to bonding leave. The amended law makes clear that the seven-day qualifying event is a retroactively payable period, not an unpaid waiting period.

Intermittent Leave:

The amended law makes clear that intermittent leave must be taken in increments consistent with the established policy of the employer to account for use of other forms of leave, so long as such employer's policy permits a minimum increment of at most one calendar day of intermittent leave. An applicant isn't permitted to apply for payment for benefits associated with intermittent leave until the applicant has eight hours of accumulated leave time, unless more than 30 calendar days have lapsed since the initial taking of the leave.

Private Plans:

House File 5247 establishes rules for employers that move from private plans to plans administered by the state. See the **text of the law for details**.

Next Steps:

- The state is in the process of drafting the rules to implement the program and is gathering public input and feedback. See the **Department of Employment and Economic Development's website** for more information on how to participate.
- Review leave policies and update if necessary.
- Watch for the sample notice that must be provided to employees.
- Once published, provide the sample notice to new hires and existing employees.
- Prepare to begin making contributions on January 1, 2026.
- Train supervisors how to handle leave requests.

Begin providing leave for the covered reasons by January 1, 2026.

Minnesota Expands Rights Under Law on Providing Access to Personnel Records

Minnesota has enacted legislation that will expand rights under a state law entitling employees to access their own personnel records. The changes are a result of enactment of House File 5247 and take effect **July 1, 2024**.

The Details:

Here's a summary of current law and the changes made by House File 5247.

| Current Law | Effective July 1, 2024 |
|--|------------------------|
| Upon written request by an employee, all employers must provide the employee with an opportunity to review their personnel record. | No change. |
| A current employee is entitled to review their personnel record once every six months. | |
| A former employee may either request to review their personnel file once a year or obtain a copy of their personnel file free of charge once a year for as long as the record is maintained. | |

| Current Law | Effective July 1, 2024 | | |
|---|--|--|--|
| If an employee works for an employer with 20 or more employees and disputes specific information contained in their personnel record: | If an employee works for an employer with one or more employees ard disputes specific information contained in their personnel record: | | |
| The employer and the employee may agree to remove or revise the disputed information. | The employer and the employee may agree to remove or revise the disputed information. | | |
| 2. If an agreement isn't reached, the employee may submit a written statement specifically identifying the disputed information and explaining the employee's position. | If an agreement isn't reached, the employee may submit a written statement specifically identifying the disputed information and explaining the employee's position. | | |
| Employers with 20 or more employees must provide written notice to individuals upon hire of the rights and remedies provided by the law. | All employers must provide written notice to individuals upon hire of the rights and remedies provided by the law. | | |
| Employers with 20 or more employees are prohibited from taking adverse action against an employee for exercising their rights under the law. | All employers are prohibited from taking adverse action against an employee for exercising their rights under the law. | | |

- Review policies and practices to ensure compliance with the law as amended.
- Train supervisors on the law.

New Hampshire Adds Unpaid Time Off for Firefighters and EMTs

New Hampshire has enacted legislation (House Bill 182), which adds unpaid time off for firefighters and emergency medical technicians (EMTs) and prohibits employers from retaliating against them for responding to certain emergencies. House Bill 182 takes effect on **August 13, 2024**.

The Details:

Under the law, all employers must provide unpaid time off to a volunteer, call, reserve, or permanent-intermittent firefighter or EMT who does not report to work at the commencement of their regular working hours due to an emergency they witness or come upon while heading to a place of employment.

Note: "Volunteer member" does not include an individual who received compensation for over 975 hours of services performed over the preceding six-month period.

Notice and Documentation:

Covered employees must:

- Inform their employer or immediate supervisor of the emergency; and
- Upon an employer's request, submit a statement signed by the chief of the fire or ambulance department certifying the date and time they responded to and returned from the emergency.

Non-Retaliation:

Employers are prohibited from discharging or taking other disciplinary actions against covered employees who exercise their rights under House Bill 182. Employers that are found to have violated the law must:

- Immediately reinstate the employee to their former position without reduction of pay, seniority, or other benefits; and
- Compensate all lost pay or benefits during the period of termination or discipline.

New Hampshire employers should review their time off policies and procedures, and train supervisors to help ensure compliance with House Bill 182 by August 13, 2024.

July 1, 2024 DOL Overtime Rule Temporarily Blocked for State of Texas Government Employees

Read the article **here**.



Minimum Wage Announcements: 6/21/24 - 7/20/24

The following states or localities have announced new minimum wage increases.

| State or Locality | Minimum Wage Rate | Minimum Tipped Cash Wage | Effective Date(s) | New or Updated Poster Requirement? | Notes |
|---|-------------------------|--------------------------------|----------------------|--|--|
| California – Health Care Workers | \$23.00 | \$23.00* | 10/15/24 | None provided to date. | Effective date of increase delayed from July 1, 2024, to no earlier than October 15, 2024. |
| California – Hospital or Health Care Facility | \$18.00 | \$18.00* | 10/15/24 | None provided to date. | Effective date of increase delayed from July 1, 2024, to no earlier than October 15, 2024. |
| California – Specified Clinics | \$21.00 | \$21.00* | 10/15/24 | None provided to date. | Effective date of increase delayed from July 1, 2024, to no earlier than October 15, 2024. |
| California – All Other Covered Health Care Facility Employers | \$21.00 | \$21.00* | 10/15/24 | None provided to date. | Effective date of increase delayed from July 1, 2024, to no earlier than October 15, 2024. |
| California – Specified Clinics | \$21.00 | \$21.00* | 10/15/24 | None provided to date. | Effective date of increase delayed from July 1, 2024, to no earlier than October 15, 2024. |
| Long Beach (Hotel Workers) | \$23.00 | \$23.00* | 7/1/24 | Yes | |
| Long Beach (Concessionaire Workers) | \$17.97 | \$17.97* | 7/1/24 | <u>Yes</u> | |

^{*}CA does not allow the use of a tip credit.

Download a PDF of a comprehensive listing of state and local minimum wage rates.



U.S. Supreme Court Overrules Chevron Doctrine - Potential Impact to Employers

Read the article here.

IRS Releases Revised Draft Form 6765; Also Modifies Refund Claim Disclosures

Read the article **here**.

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