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State and Local Update

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

Topics covered in this issue:

Leave

Los Angeles County, California, Extends and Expands Supplemental Paid Sick Leave

We previously reported that the Los Angeles County Board of Supervisors on April 28, 2020, voted unanimously to enact an interim urgency ordinance requiring employers with 500 or more employees within the United States to provide supplemental paid sick leave (SPSL) to covered employees effective immediately and through December 31, 2020.

Extension and Expansion:

On January 26, 2021, the Los Angeles County Board of Supervisors enacted an ordinance both extending and greatly expanding the supplemental paid sick leave (SPSL) ordinance (the "Ordinance") applicable in the county's unincorporated areas. The amendments extend the ordinance's duration retroactively to January 1, 2021 and provide that the law will remain in effect until two calendar weeks after the county's COVID-19 local emergency ends.

Originally, the Ordinance applied to employers with 500 or more U.S. employees in the county's unincorporated areas (examples of incorporated areas include the cities of Long Beach and Los Angeles, which have their own laws). Nevertheless, as amended, and in light of the expiration of the federal Families First Coronavirus Response Act (FFCRA), the law will now apply to all employers. For employers that were not covered under the initial ordinance – those with 499 or fewer U.S. employees – the Ordinance's requirements apply retroactively to January 1, 2021.

Although the county extended the duration and scope of the Ordinance, it does not require employers to provide a new bank of SPSL. The amended Ordinance provides that employees who used all available L.A. County SPSL or FFCRA emergency paid sick leave in 2020 are ineligible for additional L.A. County SPSL in 2021. Additionally, as amended, the Ordinance allows employers to offset the amount of L.A. County SPSL they must provide employees by the amount of leave they provided to them under the FFCRA.

For a copy of the extension and expansion Ordinance, click on the link provided below.

http://file.lacounty.gov/SDSInter/bos/supdocs/153350.pdf

Some of the highlights of the ordinance are found below:

Covered Employees:

The Ordinance covers individuals employed by an employer on April 28, 2020, who perform any work in the unincorporated areas of the county. The Los Angeles County law contains a presumption of employment that employers must rebut concerning independent contractors with which they do business. Importantly, the Ordinance does not apply to a food-sector worker covered by the California Governor's Executive Order N-51-20.

Additionally, an employer may exclude employees who are emergency responders or health-care providers as defined.

Emergency Responder means an employee who provides emergency response services. This category includes, but is not limited to: 1) peace officers; 2) firefighters; 3) paramedics; 4) emergency medical technicians; 5) public safety dispatchers or safety telecommunicators; 6) emergency response communication employees; 7) rescue service personnel; and 8) employees included in the definition of emergency responder in the regulations issued by the U.S. Department of Labor (presumably this means the DOL regulations implementing the federal FFCRA).

Health-Care Provider means the category of health-care providers and includes, but is not limited to: 1) medical professionals; 2) employees who are needed to keep hospitals and similar health-care facilities well supplied and operational; 3) employees who are involved in research, development and production of equipment, drugs, vaccines, and other items needed to combat the COVID-19 public health emergency; and 4) employees included in the definition of health-care provider in the regulations issued by the U.S.DOL.

Amount of Leave:

Although the Board adopted the Ordinance on April 28, 2020, the Ordinance says an employer's obligation to begin providing SPSL begins on March 31, 2020. However, the Ordinance's offset provision says that employers that provided additional paid leave for COVID-19-related purposes, above and beyond an employee's regular or previously accrued leaves (e.g., sick or personal leaves), can reduce their SPSL obligation by each hour so provided on or after March 31, 2020, for any of the reasons the Ordinance requires.

Under the Ordinance, employees who work at least 40 hours per week or are classified as full-time, receive 80 hours. Employees who work fewer than 40 hours per week and are not classified as full-time receive an amount no greater than their average two-week pay. Employers are to use the period of January 1 through April 28, 2020, to determine the average hours for the applicable two-weeks. If two or more employers jointly employ an employee, the employee receives an amount of leave specified for employees of one employer.

The Ordinance provides that SPSL is in addition to any paid sick leave an employee receives under California's existing statewide (non-COVID-19) paid sick leave law, the Healthy Workplace Healthy Family Act of 2014. Additionally, the Ordinance provides that employers cannot require employees to use other paid or unpaid leave, paid time off, or vacation time an employer provides to them before using, or in lieu of using, SPSL.

Covered Uses & Using Leave:

Under the Ordinance, employees can use SPSL if they cannot work or telework because:

- A public health official or health-care provider requires or recommends the employee isolate or self-quarantine to prevent the spread of COVID-19;
- The employee is subject to a federal, state or local quarantine or isolation order related to COVID-19. Notably, the county appears to broadly interpret this provision as it provides the example of an employee who is at least 65 years old or has a health condition such as heart disease, asthma, lung disease, diabetes, kidney disease or a weakened immune system;
- The employee needs to care for a family member (i.e., an employee's child, parent or spouse) who is subject to a federal, state or local quarantine or isolation order related to COV1D-19 or has been advised by a health-care provider to self-quarantine related to COVID-19; or
- The employee takes time off from work because the employee needs to provide care for a family member whose senior-care provider or whose child's school or child-care provider ceases operations in response to a public health or other public official's recommendation.

Employers must provide SPSL upon an employee's request in writing, which includes, but is not limited to, an email or text message. Where the county Ordinance differs from other local emergency paid leave laws is that it explicitly allows employers to require a doctor's note or other documentation to support an employee's need to use SPSL.

Rate of Pay:

The Ordinance does not contain a standalone pay rate calculation provision. Rather, it appears to require that employers pay SPSL at an employee's "average" rate of pay, based on the potential relief available to an employee for an employer's violation of the Ordinance. However, the Ordinance does not tell employers how to determine the average.

Prohibitions & Remedies:

Employers cannot discharge, reduce in compensation or otherwise discriminate against any employee for: 1) opposing any practice the Ordinance proscribes; 2) requesting to use or actually using SPSL; 3) participating in proceedings related to the Ordinance; 4) seeking to enforce rights under the Ordinance by any lawful means; and/or 5) otherwise asserting rights under the Ordinance.

Additionally, employees cannot waive their rights under the Ordinance. An employee's sole recourse for a violation is to file a civil lawsuit in state court, where, if the employee prevails, a court can order reinstatement, award back pay and SPSL unlawfully withheld, order other appropriate legal or equitable relief and award reasonable attorneys' fees and costs.

City of Los Angeles, California, Supplemental COVID-19 Paid Sick Leave Public Order Modified

It was previously reported that City of Los Angeles Mayor Eric Garcetti issued a Public Order to be to be effective April 10, 2020, providing supplemental sick leave to workers affected by COVID-19.

A summary of the Public Order is as follows:

- Employers within 500 or more employees within the City of Los Angeles (the "City"), or (2) 2,000 or more employees within the United States, must offer 80 hours of Supplemental Paid Sick Leave (SPSL)to employees who perform work within the geographic boundaries of the City of Los Angeles for various COVID-19-related reasons.
- An employer shall provide SPSL upon the oral or written request of an employee if:
  - The employee takes time off because a public health official or health-care provider requires or recommends the employee isolate or self-quarantine to prevent the spread of COVID-19;
  - The employee takes time off from work because the employee is at least 65 years old or has a health condition such as heart disease, asthma, lung disease, diabetes, kidney disease or a weakened immune system;
  - The employee takes time off from work because the employee needs to care for a family member who is not sick but who public health officials or health-care providers have required or recommended for isolation or self-quarantine;
  - The employee takes time off from work because the employee needs to provide care for a family member whose senior-care provider or whose child's school or child-care provider caring for a child under the age of 18 temporarily ceases operations in response to a public health or other public official's recommendation.
- An employer may not require a doctor's note or other documentation for the use of SPSL.
- The following entities are exempt from the Public Order:
  - Employers of emergency personnel as defined by the City's prior Shelter-In-Place Order or health-care workers as defined under the Government Code.
  - Employers that provide global parcel delivery services, which has been deemed an essential emergency service.
  - Businesses that opened in the City and businesses that relocated to the City during the period September 4, 2019, through March 4, 2020. To qualify for the exemption, the business could not have been a business within the City of Los Angeles in the 2018 tax year. However, this exemption does not apply to construction businesses or film producers.
  - Government agencies working within the course and scope of their public service employment.

- Any business or organization that was closed or not operating for a period of 14 or more days due to a city official's emergency order because of the COVID-19 pandemic or provided at least 14 days of leave.
- A collective bargaining agreement in place on the effective date of the Public Order may supersede the provisions of this Public Order if it contains COVID-19- related sick leave provisions.
- If an employer has a paid leave or paid time off policy that provides a minimum of 160 hours of paid leave annually, the employer is exempt from any obligation to provide supplemental leave, pursuant to this Public Order, for the employee that received the more generous paid leave.

- The Public Order caps the total amount to be paid at $511 per day and $5,110 in the aggregate.
- An employer's obligation to provide the 80 hours of SPSL under the Public Order is reduced for every hour an employer allowed an employee to take paid leave in an amount equal to or greater than the requirements outlined in the Public Order, not including previously accrued hours.

Modified Order

On February 10, 2021, Mayor Garcetti issued a revised order. Under the mayor's prior order, an employee had to have been employed between February 3, 2020 and March 4, 2020 to be eligible for SPSL, and the amount of leave was based on average hours an employee worked over a two-week period during this time. As a result, employees hired after March 4, 2020, were not entitled to SPSL. The amended order changes those provisions. Other changes to the order include:

Employee Coverage: The revised order provides SPSL benefits to employees employed with the same employer for 60 days, expanding coverage to employees hired on or after March 5, 2020.

SPSL Calculation: The revised order requires employers to calculate the amount of SPSL due employees based on their two-week average over the last 60 days of employment. The revised order does not address, however, whether this standard applies only to employees who the order did not previously cover or, whether it also applies to previously covered employees. If it applies to previously covered employees, employers may need to recalculate the amount of SPSL these employees are eligible to receive.

Retroactive v. Prospective: The revised order, issued on February 10, 2021, does not include text suggesting the revised standards apply retroactively. So, like other COVID-19-related orders, it appears it will apply prospectively.

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

https://www.lamayor.org/sites/g/files/wph446/f/page/file/20210210%20Mayor%20Public%20Order%20re%20COVID-19%20SUPPLEMENTAL%20PAID%20SICK%20LEAVE%20Updated_0.pdf

Oakland, California, Extends Emergency Paid Sick Leave Ordinance

We previously reported that on May 12, 2020, the Oakland, California City Council unanimously passed the Emergency Paid Sick Leave for Oakland Employees (EPSL) ordinance (the "Ordinance"). It became **effective immediately** and provided additional paid sick leave to employees who needed time off for COVID-19-related reasons. The Oakland Ordinance applied to large employers with 500 or more employees who were excluded from the emergency paid sick leave requirements under the Federal Families First Coronavirus Response Act (FFCRA), but also imposed some additional requirements on employers already covered by the FFCRA. The Ordinance expired on December 31, 2020.

Extension

On January 19, 2021, Oakland, California's city council enacted an emergency ordinance extending and modifying the then-expired EPSL Ordinance. **The extension retroactively reinstates the EPSL back to December 31, 2020 – the law's original sunset date – through the end of the city's COVID-19 Emergency Declaration, unless the city council further extends the law.** As an emergency Ordinance, the amendment takes effect immediately.

Otherwise, the EPSL Ordinance remains mostly unchanged. Significantly, the extension does not require employers to provide a new leave bank. Rather, employees may take any unused portion of the up-to-80 hours of EPSL they received in 2020.

Originally, the Ordinance required employers to provide EPSL to certain employees and provided a formula for the amount of EPSL that must be provided depending on whether an employee either: 1) works at last 40 hours per week or is classified by their employer as full-time; or 2) works fewer than 40 hours per week. The extended Ordinance expressly adds a third calculation for employees who performed labor or services for remuneration for fewer than 14 days over the period of January 1 through January 21, 2021: an amount equal to the number of hours the employee worked in Oakland over the 14 days.

Additionally, the amendments clarify that employers can offset their Oakland EPSL obligation by the number of EPSL hours they provided an employee under the Federal Families First Coronavirus Response Act (FFCRA) and/or California's two statewide supplemental paid sick leave laws. The FFCRA applied to employers with 499 or fewer employees, whereas both California laws applied to employers with 500 or more U.S. employees, with one statute covering certain food- sector workers and another more generally covering workers; both laws expired at the end of 2020. Oakland's ordinance basically applies to employers with 50 or more employees, though business-size-related exceptions exist for franchisees and certain janitorial employers.

For a copy of the EPSL emergency order extension, click on the link provided below.

https://cao-94612.s3.amazonaws.com/documents/EPSL-FINAL-corrected-amended-5-12-20-Council-corrected.pdf

Some of the highlights of the EPSL are as follows:

Covered Employers/Employees:

This Ordinance applies to any business who has an employee who performed at least two hours of work within the geographic city boundaries (including the Port of Oakland) after February 3, 2020.

Notably, coverage is **not** limited to employers with 500 or more employees; however, employers already covered under the FFCRA (499 or fewer employees) may credit the total sick leave hours provided under the FFCRA against their emergency paid sick leave hours obligation under the Ordinance.

Small employers who employed fewer than 50 employees between February 3, 2020, through March 4, 2020, are exempt from the Ordinance, except for unregistered janitorial employers or franchisees associated with a franchisor or network of franchises where that franchisor or network employs more than 500 employees in total.

Sick Leave Requirement:

Employers must pay emergency sick leave based on whether an employee is full-time or part-time, which is determined by the number of hours an employee worked within the City of Oakland between February 3, 2020, and March 4, 2020, and at any point thereafter.

- **Full-time employees** (those who worked at least 40 hours per week during the above time period or their employer classifies as full-time) are immediately entitled to 80 hours of Oakland emergency paid sick leave.
- **Part-time employees** (those who worked fewer than 40 hours per week) are immediately entitled to Oakland emergency paid sick leave equal to the number of hours the employee worked within the City of Oakland over 14 days during the above period. Those 14 days must be the14 days with the highest number of hours worked within the City of Oakland between February 3, 2020, and March 4, 2020.

The above methods also apply for determining the hours of emergency paid sick leave for employees that began working after March 4, 2020.

Qualifying Reasons for Use:

An employee may use their Oakland emergency paid sick leave for any of the same qualifying reasons permitted under the FFCRA — if the employee is unable to work or telework for any of the following reasons:

1. The employee is subject to a federal, state or local quarantine or isolation order related to COVID-19;
2. The employee has been advised by a health-care provider to self-quarantine due to concerns related to COVID-19;
3. The employee is experiencing symptoms of COVID-19 and is seeking a medical diagnosis;
4. The employee is caring for an individual who is subject to an order described in (1), or self-quarantine as described in (2) above;
5. The employee is caring for a son or daughter whose school or place of care is closed, or the child-care provider is unavailable due to COVID-19 precautions; or
6. The employee is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services.

However, under Oakland's Ordinance, employees must **also** be allowed to use their emergency paid sick leave if they are unable to work or telework for any of the **additional purposes**:

7. To enable the employee to care for a family member who has been diagnosed with COVID-19 or is experiencing symptoms of COVID-19; or
8. To take time off from work because the employee:
   a. Is at least 65 years old;
   b. Has a health condition such as heart disease, asthma, lung disease, diabetes, kidney disease or a weakened immune system;
   c. Has any condition identified by an Alameda County, California, or federal public health official as putting the public at heightened risk of serious illness or death if exposed to COVID-19; or
   d. Has any condition certified by a health-care professional as putting the employee at a heightened risk of serious illness or death if exposed to COVID-19.

An employer may not require a doctor's note or other documentation for using Oakland emergency paid sick leave, unless to certify a health condition referenced in 8d above. But the employee doesn't need to disclose their condition, only that they are at a heightened risk for serious illness or death if exposed to COVID-19.

Employees can use the leave for any purpose in one-hour increments and intermittently, as necessary. Employers cannot require an employee to use leave in more than one-hour increments.

Where the need for leave is foreseeable, an employee should provide notice to the employer as soon as practical.

Like with federal emergency paid sick leave, an employee may choose to use Oakland emergency paid sick leave before any other leave is required to be provided to the employee under Oakland's Paid Sick Leave Ordinance (Oakland Municipal Code Section 5.92.030). Employers cannot require an employee to use any other leave before using their sick leave under the Ordinance.

Pay:

The amount of pay in Oakland's Ordinance goes above and beyond federal requirements.

Under the FFCRA, employers must pay either 100 percent or two-thirds of the employee's regular rate of pay, depending on the qualifying reason for leave. In the FFCRA, for qualifying reasons 1 through 3, where an employee is taking leave due to their own circumstances/condition, they can receive 100 percent of their regular rate of pay, subject to a $511 daily cap and $5,110 total cap. For qualifying reasons 4 and 5 (qualifying reason #6 is currently a "catch-all"), where an employee is caring for someone else, they only receive two-thirds of their regular rate of pay, up to a $200 daily cap and $2,000 total cap.

Not making this distinction, Oakland requires all covered employers — even those already covered by the FFCRA — to **pay their employees at 100 percent of the employee's normal hourly wages for any qualifying reason**, subject to a $511 daily cap and $5,110 total cap.

The Oakland emergency paid sick leave must be paid no later than the payday for the next regular payroll period after the leave is taken, and never more than 14 days after leave is taken.

Health Benefits:

Employers can't reduce or eliminate contributions to an employee's health benefits while an employee is using emergency paid sick leave.

Payout of Accrued, Unused Oakland Paid Sick Leave Upon Layoff:

Oakland's ESL Ordinance has a unique requirement that if an employer lays off an employee, the employer must pay out previously accrued, unused paid sick leave provided under the Oakland Paid Sick Leave Ordinance (but not emergency paid sick leave) to laid off employees.

Exemptions:

In addition to excluding small employers with fewer than 50 employees between February 3, 2020 through March 4, 2020 (except for unregistered janitorial employees and certain franchisees), the Ordinance provides additional exemptions:

- Employers who are health-care providers or emergency responders, as defined under federal law (29 CFR Sec. 826.30(c) as defined for purposes of FFCRA), may choose exemption from the Ordinance requirements. Employers electing this exemption must retain information for a period of three years from the date the exemption was elected describing the employee classifications exempted, from which location and which provisions.
- Employers who, after February 3, 2020, provide its employees with at least 160 hours of paid personal leave (excluding paid holidays), so long as: (a) each employee has immediate access to at least 80 hours of leave after May 12, 2020, available to be used for the Ordinance's qualifying reasons; and (b) for any employee whose accrued paid personal leave balance is below 80 hours on May 12, 2020, brings that employee's balance up to 80 hours, available to be used for the Ordinance's qualifying reasons.
- Employers who, after February 3, 2020, provide its employees immediate access to at least 80 hours of paid personal leave (or the equivalent for part-time employees), available to be used for the Ordinance's qualifying reasons. For this exemption to apply, the paid personal leave must be in addition to any paid leave the employer was otherwise required to provide prior to February 3, 2020.
- Provisions of the Ordinance may be waived by a valid collective bargaining agreement, so long as the terms are clear and unambiguous.

Required Poster

The EPSL requires that a poster (link below) must be posted in a place where employees can easily view it and is available in English, Spanish, Vietnamese and Chinese.

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

https://www.oaklandca.gov/resources/emergency-paid-sick-leave-for-oakland-employees-during-the-novel-coronavirus-covid-19-pandemic-ordinance

San Francisco, California, Again Extends Emergency Leave Ordinance

We previously reported that on April 14, 2020, the San Francisco Board of Supervisors passed the San Francisco Public Health Emergency Leave Ordinance (PHELO). On April 17, 2020, Mayor London Breed signed PHELO into law. It became effective upon the mayor's signature.

Originally, PHELO was scheduled to end on June 17, 2020, or at the end of the public health emergency, whichever occurred first, unless the Board of Supervisors decides to extend it. As an emergency ordinance, it remains in effect for a period of 60 days but may be repeatedly authorized by the Board of Supervisors during the COVID-19 health emergency. PHELO has already been extended a number of times.

On February 9, 2021, the San Francisco Board of Supervisors voted to extend PHELO, which applies to employers with 500 or more employees nationally. The extension exempts certain nonprofit organizations and eliminates the prior PHELO's provision allowing employees to take leave regardless of whether and when the employee is scheduled to leave. The current ordinance strikes a prior provision that permitted leave to be taken without regard to the employee's work schedules, thereby requiring that leave only be available for when an employee is scheduled to work. The extension extends the period of time that employees must use the leave but it does not require employers to replenish the employee's PHELO leave balance. The PHELO extension took effect immediately upon its enactment on February 9, 2021, applies retroactively to the date the prior PHELO expired (February 11, 2021) and expires 61 days after the date of reenactment.

For a copy of the latest PHELO ordinance version, click on the provided link.

https://sfgov.legistar.com/LegislationDetail.aspx?ID=4760170&GUID=33CAE870-9E0E-4E12-BC3D-17BFBC11E512

City of Sacramento, California, Extends Supplemental Emergency Paid Sick Leave

We previously reported that on June 30, 2020, the Sacramento City Council enacted the Sacramento Worker Protection, Health, and Safety Act (the "Act"). The Act became operative on July 15 and was originally scheduled to sunset on December 31, 2020. The Act addresses various workplace concerns in light of the COVID-19 pandemic. The Act has six particularly notable provisions: 1) Employer Safety Practices and Protocols, 2) Right to Refuse Work Under Certain Circumstances, 3) Supplemental Paid Sick Leave, 4) Enforcement, 5) Conditions on City Financial Assistance and 6) No Waiver of Rights. Each of these provisions are discussed below.

Extension

The Sacramento City Council has now extended the Act through March 31, 2021.

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

http://www2.agendanet.saccounty.net/BoardOfSupervisors/Documents/ViewDocument/12-08-2020%20-%20ORD-Clean.PDF.pdf?meetingId=6508&documentType=Agenda&itemId=374918&publishId=890215&isSection=false

The Act has six particularly notable provisions discussed below.

Employer Safety Practices and Protocols: Under this provision, covered employers are required to implement specific safety practices and protocols at employment sites:

1. Daily cleaning and disinfection of high-touch areas in accordance with the Centers for Disease Control and Prevention (CDC) guidelines;
2. Formalized cleaning protocols for all other areas of an employment site;
3. Formalized protocols for responding to the discovery that a person with a confirmed or probable case of COVID-19 has been at the employment site;
4. Ensuring employees have access to regular handwashing with soap, hand sanitizer and disinfectant wipes;
5. Cleaning of common areas (e.g., break rooms, locker rooms, dining facilities, restrooms, conference rooms and training rooms) daily and between shifts;
6. Providing face coverings for employees to wear during their time at the employment site, mandating the use of face coverings while at the employment site in accordance with the CDC guidelines (subject to exceptions), and establishing protocols to ensure proper physical distancing; and
7. Providing employees with written notice of these required practices and protocols in English and any other language spoken by at least 10 percent of the employees at the employment site.

For employees working at sites that are not owned, maintained, leased or controlled by their employer, an employer is not in violation of requirements 1, 2, and/or 5 if it takes steps to contact the entity that owns, maintains, leases or controls the site and encourages compliance with the required safety practices and protocols.

Right to Refuse Work Under Certain Circumstances: An employee may refuse to work for an employer if the employee reasonably believes that the employer is in violation of one or more of the seven specified safety practices and protocols listed above, and provides the employer with notice of the alleged violation(s).

Additionally, the city may investigate whether an employer violated a required safety practice or protocol, as alleged by an employee. If after conducting its investigation, however, the city finds that the employer was not in violation of a required safety practice or protocol, or if the employer provides the city with proof that it has cured the violation, the employee who made the allegation no longer has the right to refuse to work.

Supplemental Paid Sick Leave (SPSL): Employers must provide 80 hours of SPSL to full-time employees.

The Act provides limited information regarding administrative enforcement. Based on this limited information, administrative enforcement will fall to the city attorney or another department. The administrative penalty for a violation of the Act will likely be $100 to $999.99 per violation. Each day a violation continues to occur constitutes a separate violation.

Conditions on City Financial Assistance: Employers that receive financial assistance from the city through any program designed to provide financial assistance to businesses due to COVID-19 must certify compliance with the Act as a condition of receiving funds. Employers found to have violated the Act must refund all such financial assistance received.

No Waiver of Rights: Employers cannot request that employees waive any rights provided under the Act. Such waivers are contrary to public policy, void and unenforceable.

Covered Employers and Employees

This Act defines an "employer" as "a person that operates a business in the City of Sacramento and who directly employs or exercises control over the wages, hours or working conditions of any employee." It defines "employee" as workers who are considered employees per California Labor Code Section 2750.3, regardless of whether they are unionized. Notably, the SPSL provision only applies to employers with 500 or more employees nationally.

Emergency Paid Sick Leave Extended by San Mateo County, California

We previously reported that on July 7, 2020, the San Mateo County Board of Supervisors enacted an emergency paid sick leave measure (the "Ordinance") due to COVID-19. The Ordinance generally went into effect on the date of enactment, though the paid sick leave obligation in the county's unincorporated areas began on July 8, 2020. The law was originally scheduled to remain in effect through December 31, 2020.

Extension:

San Mateo County has now extended the COVID-19 emergency paid leave measure until June 30, 2021.

Note: The extension applies to employees who perform work within the geographic boundaries of unincorporated areas of the County of San Mateo for an employer with 500 or more employees nationally, except that health-care providers, aviation security workers and emergency responders are excluded from coverage.

Some of the highlights of the Ordinance are as follows:

Covered Employers & Employees:

The Ordinance applies to employers with 500 or more employees in the United States, the District of Columbia, or any U.S. territory or possession. Covered employees are those who are or have been required to perform work in the county's

unincorporated areas since January 1, 2020. Moreover, the Ordinance creates a presumption of employment, with the burden on a company to demonstrate a worker is actually an independent contractor. The Ordinance excludes, however, food-sector workers who are covered by California Executive Order N-51-20, a statewide emergency paid sick leave measure. Additionally, for companies with unionized workforces, parties to a collective bargaining agreement can waive the law's requirements if the agreement explicitly sets forth the waiver in clear and unambiguous terms.

Amount of Leave:

Employers must provide full-time employees normally scheduled to work 40 or more hours per week with 80 Supplemental Paid Sick Leave (SPSL) hours. Part-time employees normally scheduled to work fewer than 40 hours per week receive an amount no greater than the average number of hours they work in a two-week period, which employers calculate using the period of January 1 through July 7, 2020.

Emergency SPSL is in addition to any paid sick leave the employer provides per California's generally applicable law, the Healthy Workplace Healthy Family Act, or per preexisting time off they provided before March 16, 2020. Employers cannot require employees to use other paid or unpaid time off the employer provides before, or in lieu of, SPSL.

However, employers can reduce the amount of SPSL they must provide by the amount of additional paid leave for COVID-19 purposes they gave an employee between March 17 and June 30, 2020, or supplemental leave they gave the employee under another jurisdiction's law (e.g., San Francisco's Public Health Emergency Leave Ordinance). Moreover, per the Ordinance, "[i]f an Employer provided Voluntary COVID-19 Leave to an Employee at a rate of pay or hourly accrual rate less than that provided in Section 4, then such amounts or hours shall be offset against such rates and hours as the Employee would have received as set forth in Section 4." It is unclear whether this means: 1) employers receive a one-for-one offset even if they provided leave at a lower pay rate or; 2) they receive a reduced offset based on what percentage of an ordinance hour the lower-paid hour represents.

Covered Uses:

The Ordinance contains a list of covered uses generally, and another more limited list for employers of health-care providers, aviation security, or emergency responder employees.

Generally, employees can use leave if they cannot work or telework because:

1. A health-care provider advises an employee to isolate or self-quarantine to prevent the spread of COVID-19.
2. An employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis.
3. The employee needs to care for an individual who is subject to a federal, state or local quarantine or isolation order related to COVID-19, or a health-care provider advises the individual to self-quarantine related to COVID-19, or the individual is experiencing COVID-19 symptoms and is seeking a medical diagnosis.
4. The employee takes time off from work because of a need to provide care for an individual whose senior-care provider or whose child's school or child-care provider is closed or is unavailable in response to a public health or other public official's recommendation. Under the Ordinance, an "individual" is an employee's immediate family member, a person who regularly resides in the employee's home, or a similar person with whom the employee has a relationship that creates an expectation that the employee would care for the person if quarantined or self-quarantined, or whose senior-care provider or whose child's school or child-care provider is closed or is unavailable in response to a public health or other public official's recommendation.

Certain companies may offer more limited leave if they are an employer of an employee who is a health-care provider or emergency responder (both defined per the FFCRA). Additionally, they can limit leave if they employ an aviation security worker (one who performs work on behalf of the federal Transportation Security Administration) and make a good-faith determination that granting the employee care-for-others leave would render them unable to meet staffing level requirements needed to ensure staffing shortages do not adversely affect airport operations. These employers can restrict leave to when employees are unable to work at their customary place of work or telework because:

1. A health-care provider advises an employee to isolate or self-quarantine to prevent the spread of COVID-19.

2. The employee is experiencing COVID-19 symptoms, is seeking a medical diagnosis and does not meet the Centers for Disease Control and Prevention's guidance for criteria to return to work for health-care personnel with confirmed or suspected COVID-19.

Requesting & Verifying Leave:

An employer must provide leave upon an employee's written request, which includes but is not limited to email and text. The employer may request information supporting a request similar to the requirements under FFCRA.

Payment:

When an employee uses SPSL, employers must pay the regular rate of pay for that employee according to the FFCRA regardless of the reason for taking SPSL. The Ordinance does not provide for the two-thirds of the regular rate of pay amount for certain absences. The maximum amount of SPSL is $511 per day and $5,110 in the aggregate.

Prohibitions:

A prospective waiver by an employee of any or all of the provisions of the law is contrary to public policy, void and unenforceable. Additionally, employers cannot discharge, reduce compensation or otherwise discriminate against any employee for: 1) opposing any practice the law prohibits; 2) requesting to use or using SPSL; 3) participating in proceedings related to the law; 4) seeking to enforce rights under the law by any lawful means; or 5) otherwise asserting rights under the law.

Enforcement:

The Ordinance does not designate an agency to enforce or interpret the ordinance. Instead, employees can file a lawsuit in state court and, if they prevail, a court can award the employee reinstatement if unlawfully discharged, back pay and SPSL that were unlawfully withheld (calculated at the employee's average rate of pay), other legal or equitable remedies the court deems appropriate and reasonable attorneys' fees and costs.

Santa Rosa, California, Amends and Extends Emergency Paid Sick Leave

We previously reported that on July 7, 2020, the Santa Rosa City Council enacted emergency paid sick leave (ESPL) legislation via Ordinance 2020-006 due to COVID-19. The EPSL took effect on the date of enactment and remained in effect through December 31, 2020.

On February 2, 2021, the Santa Rosa City Council voted to extend and amend the EPSL Ordinance (the "Ordinance") that had expired on December 31, 2020, via Ordinance 2021-001. The extension is effective from February 2, 2021 through March 31, 2021, and is not retroactive back to the beginning of 2021.

While the requirement to provide EPSL is extended, the amended Ordinance does not require that employers provide a new bank of leave to employees. The amended Ordinance says it does not apply to employers with more than 500 employees and exempts businesses with less than 50 employees from providing the child-care benefit if it would jeopardize the viability of the business.

In addition, the amended Ordinance adapts the two-tiered federal paid sick and family leave rules having one scale for paid sick leave and another for paid family leave. Finally, the Ordinance adds notification requirements for employers to give to employees about the EPSL.

For a copy of Ordinance 2021-001, click on the link provided below.

https://srcity.org/3348/Temporary-Sick-Leave-Ordinance

Sonoma County, California, Extends and Expands Emergency Paid Sick Leave

It was previously reported that on August 18, 2020, Sonoma County joined the list of California cities and counties that have enacted emergency paid sick leave ordinances. The county's urgency ordinance took effect immediately and remained in effect until December 31, 2020.

On February 9, 2021, the Sonoma County, California Board of Supervisors enacted an urgency ordinance (the "Ordinance") that, effective immediately, expands coverage under its emergency paid sick leave (EPSL) ordinance while clarifying and/or amending leave and notice requirements. **The Ordinance is now in effect through June 30, 2021**.

The Board also made additional changes to the Ordinance including the following:

Employer Coverage: The Ordinance now applies to all employers in the county's unincorporated areas. Previously, coverage was limited to employers with 500 or more U.S. employees.

No New Bank of Leave: The amendments confirm that, notwithstanding the fact that the 2020 ordinance now extends into 2021, EPSL is a one-time benefit, so employers do not need to provide a new bank of leave to employees. This one-time benefit is available to employees of employers that the Ordinance has always covered, as well as those it now covers but who the Federal Families First Coronavirus Response Act (FFCRA) covered previously. Employers can count leave provided to employees under all emergency paid sick leave programs — e.g., the Ordinance, the statewide EPSL executive order and/or statutes, the FFCRA, and Cal-OSHA regulations

Limited Exception for Health-Care Providers & Emergency Responders: Unlike the Federal FFCRA, employers of health-care providers and emergency responders covered by the Ordinance could not elect to exempt those employees from being able to take EPSL. The Ordinance now provides a limited exception for these employers. If they have employees who need leave to care for an individual whose senior-care provider, school, or child-care provider is closed or is unavailable due to COVID-19, these employers may deny leave if they make a good-faith determination that granting leave would create a staffing shortfall and that their operational needs require them to deny all or some of the requested leave.

Notice/Posting Requirement: The amendments require that, within three days of publication of the Ordinance, employers provide notice to employees of their rights under the Ordinance in a manner calculated to reach all employees, including posting a notice in English and Spanish in the workplace, on any intranet or app-based platform and/or via email. These requirements mirror pre-existing notice-posting requirements. The county has now made available notices employers can use to meet their obligations, which describe the law as amended, so employers will need to redistribute and post the updated notices.

For a copy of the extension/expansion Ordinance, click on the link provided below.

https://library.municode.com/ca/sonoma_county/ordinances/code_of_ordinances?nodeId=1067800

Click on the following link for additional Sonoma County emergency paid sick leave information:

https://sonomacounty.ca.gov/HR/Employee-Resources/Covid-19/Leave-Information/

Payroll

Colorado Extends Revised Garnishment Rules Due to COVID-19

We previously reported that Colorado Governor Jared Polis had signed into law Senate Bill 211 (SB 211) which mandated that new writs of garnishment, from June 29, 2020 through November 1, 2020, must have a notice that the employee/debtor can request the temporary suspension of the garnishment if the employee is facing financial hardship due to COVID-19 health emergency. Subsequently, the mandate was extended to February 1, 2021.

Another Extension

Senate Bill 20-211 further extends the time in which debtors experiencing financial hardship due to the COVID-19 emergency may have extraordinary debt collection actions suspended through June 1, 2021.

For a copy of Senate Bill 20-211, click on the link provided below.

https://leg.colorado.gov/sites/default/files/2021a_002_signed.pdf

Kansas Governor Issues Telework Taxation Order

On January 26, 2021, Kansas Governor Laura Kelly issued an Executive Order 21-01 in response to the COVID-19 pandemic and the fact that many employees are teleworking over state lines.

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

On and after January 1, 2021, employers must comply with the state statute and make all necessary adjustments to withhold from wages whenever the wage recipient is a Kansas resident or the wages are paid on account of a personal service performed in Kansas. The governor's executive order stipulates that, other than as provided, the order does not affect any other laws, regulations or rules relating to the filing requirements of the Kansas Income Tax Act or the Kansas Withholding and Declaration of Estimated Tax Act. The order will be in force until the earlier of its rescission or the expiration of the statewide State of Disaster Emergency.

Kansas released a statement introducing the executive order that stated in part as follows:

> E.O. #21-01 allows Kansas employers to continue to withhold income taxes based on the state of the employee's primary work location, and not based on the state in which the employee is temporarily teleworking as a result of the COVID-19 pandemic.
>
> "The COVID-19 pandemic has altered many aspects of our lives – including how and where we do our jobs," Governor Kelly said. "This order helps ensure that tax season can go on without a hitch for Kansas businesses that have adjusted working schedules and employee work sites to keep people safe during the pandemic by allowing them to proceed with income tax withholdings as usual."

For a copy of Executive Order 21-01, click on the link provided below.

https://governor.kansas.gov/wp-content/uploads/2021/01/EO-21-01-Tax-Withholding-Executed.pdf

For a copy of the executive order announcement, click the link below.

https://governor.kansas.gov/governor-laura-kelly-re-issues-signs-executive-orders-to-promote-covid-19-recovery/

Maine Announces Extension of Resident Telework Tax Relief

We previously reported that the Maine Revenue Services (MRS) in its October 2020 Tax Alert clarified that it is offering tax relief to residents of Maine who typically work from locations outside of the state, but are now teleworking from their Maine residences due to the COVID-19 pandemic.

The Alert states that, according to MRS Rule 803, Section.04(B), Maine residents who find themselves teleworking from home for a business located outside of the state will continue to be subject to the same withholding structure as if they were still working outside the state.

Extension Announced:

MRS announced that, as a result of continued teleworking due to the COVID-19 pandemic, Maine income tax withholding for wages paid **through June 30, 2021**, by a Maine resident due to the state's COVID-19 state of emergency, will continue to be calculated as if the Maine resident were still working outside Maine.

Montana Releases Guidance for Remote Workers

On February 10, 2021, the Montana Department of Revenue (DOR) issued guidance for taxpayers who lived in Montana at any point during 2020 and worked remotely must pay Montana state income tax on any wages received for work performed while in Montana, even if a taxpayer's job is normally based in another state.

This includes those who temporarily relocated due to the coronavirus (COVID-19) pandemic.

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

https://mtrevenue.gov/2021/02/10/a-special-message-for-remote-workers-in-montana/

Puerto Rico Announces Pension/Retirement Plan Contributions Limits for 2021

On January 15, 2021, the Puerto Rico Department of Treasury (Departmento de Hacienda) issued a circular letter (CC RI 21-01) with the applicable Pension Plan Contribution and Catch-Up Limits beginning on or after January 1, 2021.

A summary of the 2021 pension/retirement plan contribution limits as compared to 2020 is as follows:

Note: Puerto Rico has limits for certain pension plans that are different from those set by the U.S. Federal IRS

Pension Plan Contribution Limits		
Category	**2020 Limit**	**2021 Limit**
Pension Plan Qualified Under PR IRC §1081.01 Only		
Deferral Limit	$15,000.00	$15,000.00
"Age 50" Catch-Up Limit	$1,500.00	$1,500.00
Maximum Contribution Limit/Maximum Amount (=Deferral Limit + "Age 50" Catch-Up Limit) to Be Reported on Form 499R-2/W-2PR in Box 15 (Contributions to CODA Plans)	$16,500.00	$16,500.00
Deferral Compensation Limit	$230,000.00	$230,000.00
Defined Compensation Plan Limit	$57,000.00	$58,000.00

Pension Plan Contribution Limits		
Category	**2020 Limit**	**2021 Limit**
Pension Plan Qualified Under Both PR IRC §1081.01 and IRS §401(k)		
Deferral Limit	$19,500.00	$19,500.00
"Age 50" Catch-Up Limit	$1,500.00	$1,500.00
Maximum Contribution Limit/Maximum Amount (=Deferral Limit + "Age 50" Catch-Up Limit) to Be Reported on Form 499R-2/W-2PR in Box 15 (Contributions to CODA Plans)	$21,000.00	$21,000.00
Deferral Compensation Limit	$285,000.00	$290,000.00
Defined Compensation Plan Limit	$57,000.00	$58,000.00
Highly Compensated Employee Earnings Limit	$130,000.00	$130,000.00
Pension Plan Qualified Under IRS §401(k) For U.S. Federal Government Employees Working in Puerto Rico		
Deferral Limit	$19,500.00	$19,500.00
"Age 50" Catch-Up Limit	$6,500.00	$6,500.00
Maximum Contribution Limit/Maximum Amount (=Deferral Limit + "Age 50" Catch-Up Limit) To Be Reported On U.S. Form W-2, Box 12, Code D (Elective Deferrals To A Section 401(k) Cash Or Deferred Arrangement):	$26,000.00	$26,000.00
Deferral Compensation Limit	$285,000.00	$290,000.00
Defined Compensation Plan Limit	$57,000.00	$58,000.00
Highly Compensated Employee Earnings Limit	$130,000.00	$130,000.00

Rhode Island Teleworking Regulations Extended Once Again

Previously, we 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 found in 280-RICR-20-55-14, by 60 days to November 18, 2020.

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

Extended Once Again

On January 15, 2021, on its website blog, DOR announced that an emergency regulation that provides withholding tax guidance for employers that have employees, who are temporarily working remotely due to the COVID-19 pandemic, has been extended to March 19, 2021. The income of employees who are nonresidents temporarily working outside of Rhode Island solely due to the COVID-19 pandemic will continue to be treated as Rhode Island-source income for Rhode Island withholding tax purposes. In addition, 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 the COVID-19 pandemic.

The DOR noted the following limitations to the emergency rule:

- Applies to employers whose employees are temporarily performing remote work outside of Rhode Island solely because of the ongoing COVID-19 State of Emergency;
- Does not apply to employers outside of Rhode Island who, prior to March 9, 2020, were withholding Rhode Island taxes from the wages of their employees working remotely in Rhode Island;
- Does not apply to employers in Rhode Island who, prior to March 9, 2020, were withholding another state's taxes from the wages of employees working remotely in that other state;
- Does not apply in situations where the employer and its employees, albeit working remotely, are situated in the same state;
- Applies to wages earned on or after March 9, 2020, until one of the relevant specified conditions is satisfied as it relates to the employer; and
- Does not apply to payments required to be made under the Rhode Island Employment Security Act, the Rhode Island Temporary Disability Insurance Act or the Job Development Assessment.

The DOR notes that the emergency regulation will be in effect for 120 days, or up to 180 days if extended, unless one of the following occurs: (1) the COVID-19 State of Emergency in Rhode Island has ended; (2) permanent rules and regulations are promulgated; or (3) the tax administrator enters into a withholding agreement with any other state that would then govern the withholding of income taxes between Rhode Island and the other signatory state.

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

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

Albuquerque, New Mexico, Revises 2021 Minimum Wage

We previously reported that the City of Albuquerque, New Mexico announced the minimum wage rate increased from $9.35 to $10.50 per hour, effective January 1, 2021. However, the minimum wage would increase from $8.35 to $9.50 per hour if the employee's employer provides health care and/or child-care benefits to the employee during any pay period and the employer pays an amount for these benefits equal to or in excess of an annualized cost of $2,500.00.

Revision:

The City of Albuquerque has announced that effective January 1, 2021, every Albuquerque covered employer will be required to pay each of its covered non-tipped and tipped employees the 2021 New Mexico state minimum wage rate of $10.50 per hour, whether or not the covered employer provides health care or other benefits to a covered employee. The reduced rate of $9.50 per hour would not be available.

The City of Albuquerque confirmed that it has no current plans to amend or rescind its current minimum wage ordinance No. 12-2006 because the ordinance does not preempt the use of federal or state minimum wage statutes when either the federal or state minimum wage rate is more beneficial to the employee.

New Mexico's website states, "The New Mexico Department of Workforce Solutions enforces the state and federal minimum wage. Certain cities and counties enforce their own minimum wage. Businesses should be aware that the state will enforce the highest available rate."

Therefore, covered tipped employees in Albuquerque should continue to be paid a minimum cash wage of $6.30 per hour because Albuquerque's minimum wage ordinance is still in effect and the $6.30 cash wage is more beneficial to the employee than the New Mexico's current cash wage of $2.55 per hour.

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

http://www.cabq.gov/legal/news/albuquerque-minimum-wage-2021

Long Beach, California, Requires Additional Pay for Certain Grocery Store Workers

On January 20, 2021, Long Beach, California Mayor Robert Garcia announced that he had signed an ordinance to require certain grocery store employers to pay workers an additional $4.00 per hour.

The City Council of Long Beach unanimously approved the ordinance in response to the continuing challenges due to the COVID-19 emergency, especially for essential grocery store workers.

This "hero pay" is described in the ordinance as additional compensation separate from an employee's base pay, bonuses, commissions and tips. It applies to businesses that devote 70 percent or more of their business to retailing a general range of food products that have more than 300 grocery workers nationally and more than 15 employees per store within City limits.

The current minimum wage in Long Beach is $14.00. Grocery store employers subject to the ordinance will need to now pay a minimum wage of $18.00 per hour.

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

https://longbeach.legistar.com/View.ashx?M=F&ID=9077661&GUID=942EFD6E-B31D-4179-B89F-A50FEEDF51B3

Oakland, California, Requires Large Grocery Stores to Pay Additional $5.00 Per Hour

On February 2, 2021, the Oakland City Council voted to require large grocery store employers to temporarily pay employees an additional $5.00 per hour in hazard pay during the COVID-19 pandemic.

Grocery employers with at least 500 employees nationwide, including franchises, are subject to this requirement. The ordinance became effective February 2, 2021. Large grocery employers that already provide some form of hazard pay to employees will only be required to pay the difference to amount to the $5.00 per hour increase. For example, if an employer already pays an additional $3.00 in hazard pay, the employer only needs to pay an additional $2.00 per hour to meet the $5.00 per hour requirement.

The ordinance requires that the City of Oakland make a notice available to employers to inform employees of this law.

A copy of the ordinance may be found on the link below by accessing the February 2, 2021 meeting agenda.

https://oakland.legistar.com/calendar.aspx

Increase to Santa Fe County, New Mexico, Minimum Wage Announced

The County of Santa Fe, New Mexico, has announced that effective March 1, 2021, the minimum wage in Santa Fe County will increase from $12.10 to $12.32 per hour. The cash wage for tipped employees will also increase from $3.62 per hour to $3.69 per hour on the same date.

For a copy of the Santa Fe County announcement, click on the link below.

https://www.santafecountynm.gov/livingwage/print

City of Santa Fe, New Mexico, Announces Increase to Minimum Wage for 2021

The City of Santa Fe, New Mexico, has announced that effective March 1, 2021, the living wage rate in Santa Fe will increase from $12.10 to $12.32 per hour. All employers required to have a business license or registration from the City of Santa Fe must pay at least the living wage rate to employees for all hours worked within the Santa Fe city limits. All employees, including temporary and part-time workers, must be paid this rate.

Tipped employees may be paid a minimum cash wage of $2.55 per hour if tips are sufficient to bring the employee's hourly wage to $12.32 per hour. If tips are not sufficient, the employer must make up the difference.

Seattle, Washington, Enacts Hazard Pay for Grocery Workers

On January 25, 2021, the Seattle City Council passed an ordinance that requires large grocery store employers to pay workers an additional $4.00 per hour until the end of the COVID-19 pandemic emergency.

The ordinance applies to grocery employers with 500 or more workers worldwide, stores with more than 10,000 square feet, and stores with more than 85,000 square feet and at least 30 percent of the sales floor devoted to groceries.

The measure does not apply to convenience stores or farmers markets. Employers that fall under the new rules must post rights related to the ordinance within 30 days and maintain records related to the hazard pay for at least three years.

Seattle's hourly minimum wage for employers with more than 500 employees is $16.69.

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

http://seattle.legistar.com/LegislationDetail.aspx?ID=4754242&GUID=80536722-1338-426A-A175-DCF61CCAF08F

Time & Labor

California Issues User Guide on Its New Pay Data Reporting Requirement

On September 30, 2020, California Governor Gavin Newsom signed into law Senate Bill 973, a new pay data reporting requirement. SB 973 requires the reporting of payroll data (pay and hours-worked data by establishment, job category, sex, race, and ethnicity) for California employers of 100 or more employees. There are two types of pay data reports: (1) establishment reports (one pay data report covering all employees) and (2) consolidated reports (one for each establishment and one consolidated report).

The due date for this requirement for calendar year 2020 is March 31, 2021. The report will then be due each March 31st thereafter for the prior calendar year.

For more information on the California pay data reporting requirement, access the following link:

https://www.adp.com/spark/articles/2020/10/california-enacts-new-pay-data-reporting-requirement.aspx

User Guide:

A User Guide (link below) for reporting 2020 pay data information was issued in early February. The portal to report this information is available on February 15, 2021

https://www.dfeh.ca.gov/wp-content/uploads/sites/32/2021/01/CA-Pay-Data-Reporting-User-Guide.pdf

Sacramento County, California, Extends Worker Protection Ordinance

We previously reported that on September 1, 2020, the Sacramento County Board of Supervisors passed the "Sacramento County Worker Protection, Health and Safety Act of 2020." The ordinance is effective from October 1, 2020 and was originally scheduled to end on December 31, 2020.

Extension:

Sacramento County has now extended the ordinance through March 31, 2021.

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

http://www2.agendanet.saccounty.net/BoardOfSupervisors/Documents/ViewDocument/12-08-2020%20-%20ORD-Clean.PDF.pdf?meetingId=6508&documentType=Agenda&itemId=374918&publishId=890215&isSection=false

Highlights of the ordinance are as follows:

- The supplemental paid sick leave requirement applies only to those employers located within the unincorporated areas of the County that have 500 or more employees nationally.
- The ordinance requires that employers provide full-time employees working in the unincorporated areas of the County with 80 hours of paid sick leave; part-time employees receive paid time off equal to their average number of hours worked over a two-week period.
- Employees may use this paid sick leave for various reasons related to the coronavirus (COVID-19).
- The work safety requirement requires employers to implement specified social distancing, mitigation, and cleaning protocols and practices in the workplace to protect employees from COVID-19.

ADP Compliance Resources

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

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