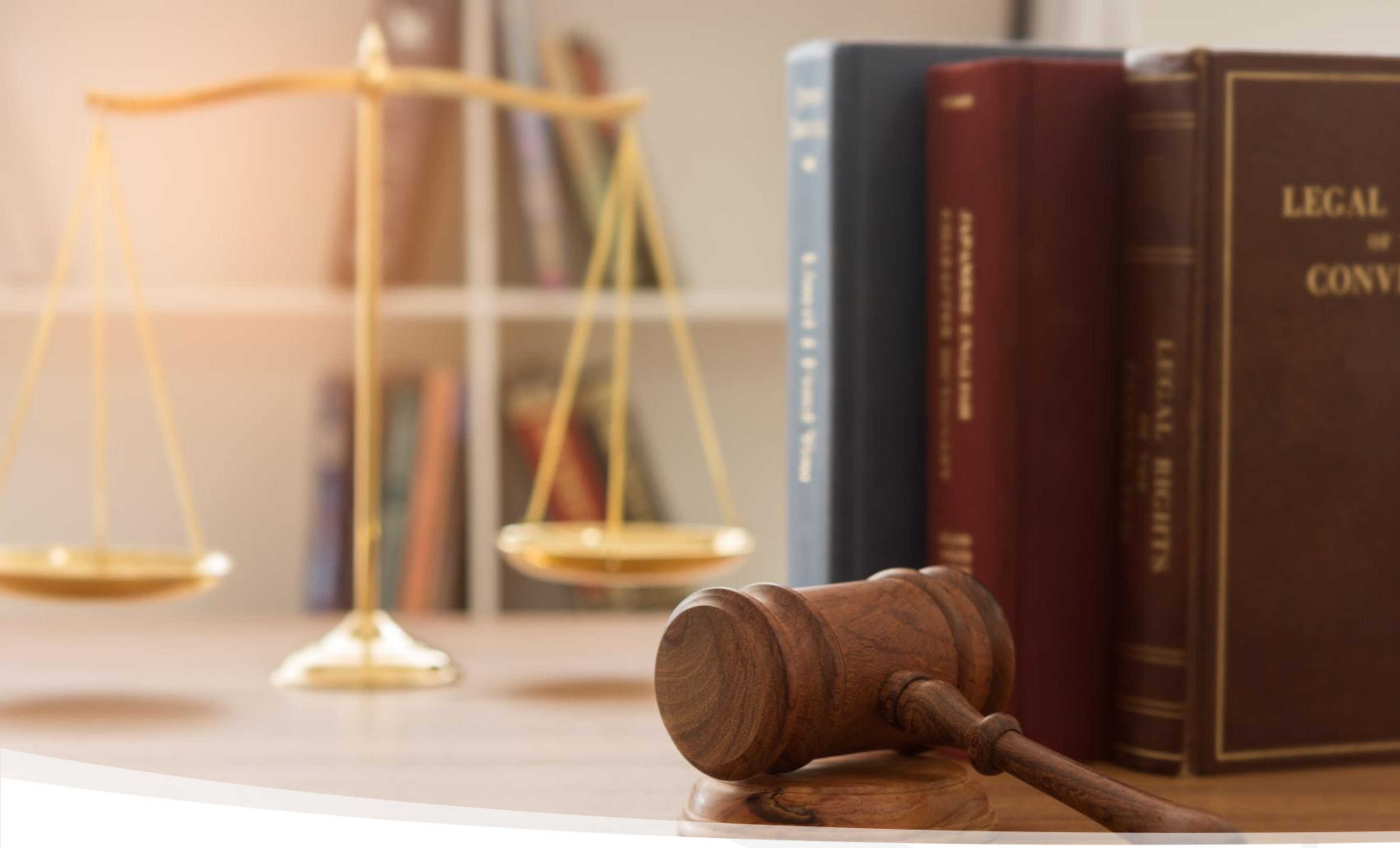

2026

HR COMPLIANCE
JANUARY LEGAL UPDATES

Information on new laws and regulations, amendments to existing laws, and reminders of recent federal and state legal updates.

VensureHR

Table of Contents

Federal Legal Updates

Federal Legal Update

Executive Order Accelerates Marijuana Rescheduling

On December 18, 2025, the President signed an Executive Order (EO) directing the Department of Justice (DOJ) to expedite the completion of the rulemaking process to reschedule marijuana from Schedule I to Schedule III under the Controlled Substance Act (CSA). The EO also directs expanded federal research and development of a regulatory framework for hemp derived cannabinoid CBD products.

The EO does not legalize marijuana. Any changes will occur only after the Drug Enforcement Administration (DEA) completes rulemaking and after the Department of Health and Human Services (HHS), the Food and Drug Administration (FDA), the Centers for Medicare & Medicaid Services (CMS), and the National Institutes of Health (NIH) issue related guidance through applicable federal process.

Note: Schedule III controlled substances are defined as having moderate potential for abuse (less than Schedules I or II), with abuse leading to moderate physical dependence, and have a currently accepted medical use in the United States. Schedule III substances may be filled with a written, electronic, or oral prescription. Schedule III examples include Ketamine, Tylenol with codeine, Buprenorphine, and Anabolic Steroids.

This update is applicable to all employers with drug-testing programs (including DOT); cannabis operations and hemp product makers and took effect on December 18, 2025.

Overview

The Executive Order directs agencies to move forward with rescheduling marijuana to Schedule III under the Controlled Substances Act (CSA) and to expand medical marijuana and hemp-derived cannabinoid research infrastructure.

- **Hemp-derived product guidance:** Agencies are directed to develop a regulatory framework, including potential guidance on tetrahydrocannabinol (THC) limits (per serving and per container) and CBD:THC ratio considerations for hemp-derived products.
- **Centers for Medicare & Medicaid Services (CMS) initiatives:** CMS is directed to develop research models, including potential pilot initiatives, to evaluate certain CBD treatments.
- **Process signals:** The Attorney General is instructed to complete the rescheduling rulemaking "in the most expeditious manner." A fast-tracked final rule could arrive in 2026; though traditional rulemaking timelines may still apply.

What Employers Need to Do

- **Reaffirm current policies:** Communicate internally that marijuana remains prohibited under existing federal and DOT rules until a final rescheduling rule is effective.
- **Map safety sensitive roles:** Confirm which positions are subject to 49 CFR Part 40 and keep testing protocols unchanged.
- **Prepare an ADA playbook:** Draft decision trees for accommodation requests if Schedule III status is finalized; incorporate state law considerations.
- **Monitor rulemaking:** Track DOJ/DEA docket and forthcoming HHS, FDA, CMS, and NIH guidance related to THC limits and CBD:THC ratios.
- **For operators:** Maintain § 280E compliance; model cash flow and tax impacts post § 280E; engage in protective planning (no retroactivity assumed).

Key Risks for Employers

- Do not interpret the EO as legalization or change testing panels or policies prematurely.
- Do not grant ADA accommodations for marijuana based solely on the EO; wait for final federal action and updated guidance.
- Do not market, subsidize, or reimburse CBD products without verifying THC thresholds and applicable federal requirements.
- Do not assume § 280E relief is retroactive or effective before the final rule takes effect.

Federal Legal Update

- **Employer status quo:** Until rescheduling is finalized and effective, drug testing and accommodation policies remain unchanged, including the Department of Transportation (DOT) rules for safety sensitive positions.
- **Industry impact:** Schedule III status would likely end Internal Revenue Code (IRC) § 280E expense disallowance on a prospective basis, improving federal tax treatment for state licensed cannabis operators. Interstate commerce and banking access would still require congressional action.

Best Practices

- HR and compliance teams must maintain current policies while preparing for possible shifts in ADA (American with Disabilities Act) accommodation analyses if federal scheduling ultimately changes.
- DOT regulated employers- should monitor development and plan for potential future testing framework updates, recognizing that separate DOT rulemaking would be required.
- Cannabis operators should model post-§ 280E tax scenarios while avoiding operational or tax changes before a final rule takes effect. Note: If cannabis is formally moved to Schedule III, § 280E would no longer apply, as it only applies to Schedule I or II substances.

Additional Information

- DEA posture: 2024 hearings were postponed; leadership skepticism means timelines remain uncertain – we will continue to monitor events and outcomes.

What to Avoid

- Do not interpret the EO as legalization or change testing panels or policies prematurely.
- Do not grant ADA accommodations for marijuana based solely on the EO; wait for final federal action and updated guidance.
- Do not market, subsidize, or reimburse CBD products without verifying THC thresholds and applicable federal requirements.
- Do not assume § 280E relief is retroactive or effective before the final rule takes effect.

Source References

- White House EO - INCREASING MEDICAL MARIJUANA AND CANNABIDIOL RESEARCH (December 18, 2025)
- Federal Register - EO 2025-23846 (90 FR 60541) - Increasing Medical Marijuana and Cannabidiol Research

Resources

- Fact Sheet: President Donald J. Trump is Increasing Medical Marijuana and Cannabidiol Research

Federal Legal Update

Department of Labor Issues Six New Opinion Letters

On January 5, 2026, the United States Department of Labor's Wage and Hour Division (WHD) issued six new opinion letters (four under the Fair Labor Standards Act and two under the Family and Medical Leave Act) to clarify how federal labor standards apply in common workplace situations.

As the Wage and Hour division of the DOL is in place to enforce federal laws setting minimum wage, overtime, recordkeeping, and other standards such as working conditions for most U.S. workers, they provide oversight of many other areas illustrated in their opinion letters. These six opinion letters are new letters, not updates to existing ones, and they can be relied on as official interpretations for good faith compliance.

This update is applicable to all employers and takes effect on January 5, 2026.

Overview

The Department revised and expanded its opinion letter program in June 2025. Each letter addresses a real, fact specific question and provides a practical, plain English interpretation employers and employees can use.

Letter Topics in Brief

- **FLSA2026-1**: Learned professional duties vs. pay method; employers may choose to classify otherwise qualifying roles as nonexempt if they pay minimum wage and overtime.
- **FLSA2026-2**: Pre-set performance bonuses must be included in the regular rate used for overtime calculations.
- **FLSA2026-3**: Mandatory pre shift "roll call" time counts as hours worked; certain collective bargaining agreements may change when overtime is due.
- **FLSA2026-4**: Commissioned employee test under FLSA section 7(i) uses federal minimum wage; tips count toward compensation only when a tip credit is taken.
- **FMLA2026-1**: How partial week school closures affect FMLA leave usage.
- **FMLA2026-2**: Travel time to and from medical appointments can be covered FMLA leave.

Why This Matters

- Provide additional information and guidance to help employers reduce risk of misclassification, regular rate mistakes, and overtime underpayments.

What Employers Need to Do

- **Exemptions:** Review both duties and pay-basis for learned professionals; document decisions when keeping roles nonexempt.
- **Regular rate:** Identify incentive plans with pre-set criteria; include those bonuses in the regular rate and correct overtime math.
- **Pre shift time:** Count mandatory pre shift activities as hours worked; if using collective bargaining agreement rules, confirm statutory elements and keep required records.
- **Commissioned staff (FLSA section 7(i)):** Ensure weekly regular rate ≥ $10.875 and that commissions exceed 50% of pay over a representative period; treat tips as compensation only when you take a tip credit; maintain documentation.
- **FMLA tracking:** Exclude partial week closure days when an employee was not scheduled to work; charge a full week when full week FMLA was taken; allow travel time tied to care and do not reject certifications that lack travel time estimates.

Key Risks for Employers

- Assuming a bonus is "discretionary" when its criteria are pre-set.
- Failing to count mandatory pre shift time in weekly hour totals.
- Using state minimum wage to test section 7(i)'s pay threshold (use federal minimum wage for the test while separately complying with higher state or local wage laws).
- Rejecting FMLA certifications solely because they do not list travel time.

Source References

- DOL - Press Release - Issues 6 opinion letters (January 5, 2026)

Federal Legal Update

- Aim to clarify complex compliance areas such as pre shift time, commissioned pay rules, and leave accounting for school closures and medical travel.
- Provide current agency interpretations you can cite in policies, payroll procedures, labor relations, and leave administration.

Federal Legal Update

DHS Finalizes Wage Weighted H 1B Selection Rule

On September 24, 2025, the Department of Homeland Security (DHS) proposed a rule to change how H 1B visas are allocated, replacing the random lottery with a weighted system that prioritizes higher paying jobs while maintaining opportunities across all wage levels.

On December 29, 2025, the United States Citizenship and Immigration Services (USCIS) finalized the rule; it is effective February 27, 2026, and will apply to the Fiscal Year 2027 cap season (registration expected in March 2026).

This update is applicable to all employers and takes effect on February 27, 2026.

Overview

Random lottery replaced by wage weighted selection using Department of Labor (DOL) Occupational Employment and Wage Statistics (OEWS) levels. Below are the level types and parameters:

Level Type:

- **Wage Level I:** 1 Entry (Entry-level, lowest wage).
- **Wage Level II:** 2 Entries (Qualified/Standard, second-lowest wage).
- **Wage Level III:** 3 Entries (Experienced/Complex duties, third-lowest wage).
- **Wage Level IV:** 4 Entries (Highly Skilled/Senior, highest wage).

Parameters:

- All tiers remain eligible; priority shifts toward higher paid/higher skill roles.
- **Caps unchanged:** 65,000 regular + 20,000 for U.S. advanced degrees.
- Beneficiary centric controls continue (one unique beneficiary, regardless of number of registrations).

Why This Matters

- Selection odds now depend on wage level—meaning entry level roles may face reduced chances.
- Registration details must match the Labor Condition Application (LCA) and the H-1B petition because it may trigger inconsistencies such as:
  - Requests for Evidence (RFEs)
  - Petition denials
  - Fraud investigations

What Employers Need to Do

- Audit roles for accurate SOC code and defensible OEWS wage levels; tighten job descriptions.
- Pre-registration compliance check: confirm SOC code, wage level, worksite(s) and keep documentation to support selections.
- Model selection risk for Level I and Level II roles; consider genuine leveling or location strategies.
- Ensure immigration and compensation teams collaborate so the information in the USCIS registration, the Department of Labor Condition Application, and the USCIS Form I 129 H 1B petition all match on:
  - Job Title and Duties
  - Standard Occupational Classification (SOC) Code
  - Offered Wage/Wage Level
  - Worksite Location
- Assess pay equity impacts before raising wages; consult counsel.
- **Identify candidates early:** Review potential H 1B candidates across these groups of graduates on:
  - Optional Practical Training (OPT) or STEM OPT
  - Circular Practical Training (CPT)
  - H 4 or L 2 dependent status
  - TN status under the United States-Mexico-Canada Agreement (USMCA)
  - E, H-1B, or L-1B status
  - Candidates outside the U.S. who are cap subject
  - Workers at cap exempt employers who have never been counted in the H 1B cap.
- **Calendar deadlines:** USCIS registration runs ≥14 days; dates announced ≥30 days in advance; expected early March window.

Federal Legal Update

- Planning must start earlier to align Standard Occupational Classification (SOC) code, wage level, duties, and worksite(s).
- A $100,000 fee may apply in certain consular or change of status ineligible cases after selection (monitor litigation and agency guidance).

Additional Information

- **Multi site and salary ranges:** USCIS will use the lowest applicable wage level across listed worksites and the lowest end of the salary range for selection weighting.
- **Multiple employers for one beneficiary:** Weighting uses the lowest wage level among registrations.
- **Location changes:** USCIS may allow a post registration move to a lower wage level location if consistent with the original bona fide offer.
- **"Higher than skill" wages permitted:** Paying above typical level for a role does not invalidate weighting.
- **Context:** In recent seasons, there were approximately 750,000 H 1B registrations competing for 85,000 available cap numbers, so plan your capacity and consider alternatives.

Source References

- Federal: Department of Homeland Security Proposes Rule on Wage-Based H-1B Selection Process (VensureHR)
- USCIS - H-1B Electronic Registration Process
- USCIS - DHS Changes Process for Awarding H-1B Work Visas to Better Protect American Workers
- Federal Register - Final Rule - 90 FR 60864 - Weighted Selection Process for Registrants and Petitioners Seeking To File Cap-Subject H-1B Petitions

Federal Legal Update

Reminder Federal: 2026 IRS Retirement Plan Contribution Limits

As a reminder, the Internal Revenue Service (IRS) released the 2026 cost-of-living adjustments (COLA) for retirement plan limits in Notice 2025-67. These changes impact 401(k), 403(b), governmental 457(b) plans and the Thrift Savings Plan.

- Employee elective deferral limit: $24,500 for 401(k), 403(b), governmental 457(b) plans, and the Thrift Savings Plan for federal employees.
- Age 50+ catch-up contribution: $8,000 (maximum combined deferral $32,500).
- Special catch-up (ages 60 to 63 under SECURE 2.0): $11,250 (maximum combined deferral $35,750).
- Annual additions (total employer plus employee contributions to defined contribution plans): $72,000.
- Defined benefit plan maximum annual benefit: $290,000 (effective January 1, 2026).
- Roth catch-up wage threshold: $150,000 based on 2025 FICA wages; catchups must be Roth if wages are above this threshold.
- Other related retirement items:
  - Compensation cap $360,000
  - Highly compensated employee threshold $160,000 (unchanged)
  - Key employee threshold $235,000.

Why This Matters

These higher IRS limits allow employees to contribute more towards retirement, but they also require employers and payroll providers to update systems to prevent over-or under-withholding. Employers must also apply the mandatory Roth-only catch-up rule for employees with 2025 FICA wages above $150,000.

Additional Information

Catch up contributions (§414(v)): These allow participants age 50+ to contribute more than the standard deferral limit.

In 2026:

- Standard catch-up: $8,000
- Special catch-up (ages 60-63 under SECURE 2.0): $11,250

Elective deferral limit (§402(g)): This is the maximum pretax or Roth amount a participant may defer to 401(k), 403(b), 457(b), and TSP plans: $24,500 for 2026.

What Employers Need to Do

- Update payroll and recordkeeping systems by January 1, 2026: Load the limits of $24,500, $8,000, $11,250, $72,000, and $290,000.
- Implement Roth catch up logic: Identify employees whose 2025 FICA wages are greater than $150,000 and enforce Roth only catch ups in 2026.
- Communicate to employees: Share the new limits and explain how to adjust contribution rates year-round (subject to plan rules).
- Review plan documents and SPDs: Confirm that operational practices match plan provisions, including:
  - standard catchups,
  - special catchups for ages 60-63, and
  - annual additions handling.

Key Risks for Employers

- Incorrect withholding if payroll limits are not updated (can trigger plan qualification failures and require correction).
- Improper catch-up treatment, such as allowing pretax catchups for high-wage earners who must use Roth catch-up.
- Missed special catch-up eligibility for employees ages 60-63, which could result in participant complaints and corrective actions.

Source References

- IRS 401(k) - Press Release IR-2025-111 (November 11, 2025)
- IRS - Notice 2025-67

Annual additions limit (IRS total contributions cap, §415(c)): The annual additions limit - combined employer + employee contributions to a defined contribution plan ($72,000 in 2026).

Reminder Federal: 2025 Tips and Overtime Tax Deductions

As a reminder, the One Big Beautiful Bill Act (OBBBA) created two new federal income tax deductions beginning in 2025: one for qualified tips and one for qualified overtime compensation. These deductions apply to tax years 2025 through 2028.

The Internal Revenue Service (IRS) issued Notice 2025-69 to explain how employees can calculate and claim these deductions for the 2025 tax year. This guidance is necessary because Forms W-2 and 1099 will not include separate reporting fields for qualified tips or qualified overtime until tax year 2026.

Under the IRS guidance:
- Employees may deduct up to $25,000 in qualified tips subject to income-based phase-outs.
- Employees may deduct up to $12,500 in qualified overtime premium ($25,000 for joint filers).

Overview

2025 is a transition year: Forms W 2 and 1099 will remain unchanged, and employers are not yet required to separately report qualified tips, qualified overtime, or occupation codes. Full separate reporting – including occupation codes – begins in 2026.

During 2025, employees may use the following documentation to calculate and substantiate their deductions:
- Box 7 (Social Security tips), Form 4070, Form 4137, and pay statements.
- The IRS also provides simplified methods to calculate the overtime premium when only total overtime pay is shown:
  - Divide total overtime wages by 3 for time and a half hours.
  - Divide total overtime wages by 4 for double time hours.

Additional qualification rules include:
- Tips qualify only if they were earned in an occupation in which tipping was customarily received before December 31, 2024, and they must be voluntary. Tip sharing is allowed, but mandatory service charges, including automatic gratuities added to the bill, do not qualify.
- The overtime deduction covers only the Fair Labor Standards Act (FLSA)-required premium (“the half-time” portion above the regular rate). State-mandated, union-negotiated premiums or straight time “overtime” for exempt employees do not qualify.

What Employers Need to Do

- **Inform employees** about qualifications, annual caps, phase out rules, and records they must keep.
- **Provide year end statements** and, when feasible, include Box 14 entries (overtime premium) and occupation information to help employees calculate their 2025 deductions.
- **Track in Payroll:**
  - Flag eligible tipped roles and apply correct occupation codes.
  - Separately track the FLSA-required overtime premium (the Section 7 “half-time” amount) versus any other overtime.
- **Document Properly:**
  - Retain tip logs, Point-of-Sale (POS) reports, Form 4070 and pay stubs.
  - Support self employed individuals with third-party settlement organization (TPSO) / Form 1099-K information as applicable.
- **Prepare for 2026:** Ensure payroll and reporting systems can separately report qualified tips, qualified overtime, and occupation codes on Form W-2 and 1099, as required beginning in the 2026 tax year.
- **Add a tax disclaimer:** All employee communications should clearly state that the company does not provide tax advice and that employees should consult a qualified tax professional.

Key Risks for Employers

- Misclassification (exempt vs. non-exempt) leading to incorrect overtime deductions.
- Combining non FLSA overtime with FLSA-required premium amounts, resulting in inaccurate calculations.
- Inadequate documentation (tips or overtime) preventing employees from substantiating their deductions.

Federal Legal Update

- Specified Service Trade or Business (SSTB) Rule Relief (2025): Under normal rules, qualified tips cannot be earned in an SSTB. However, IRS Notice 2025-69 delays this restriction for 2025. Tips received in IRS-listed tipped occupations may still be treated as qualified until final regulations are issued.

Why This Matters

Employees can reduce taxable income for the 2025 tax year. Employers must finalize communications, documentation processes, and payroll system updates to comply with the 2026 separate reporting requirements – now in effect – covering qualified tips, qualified overtime, and occupation codes.

Additional Information

Quick overtime math (2025)

- Where an employee pay stub shows a distinct “overtime premium” line, use that amount as the FLSA premium.
- When the pay stub shows a single total overtime amount paid at time-and-a-half (1.5×) and that total combines straight-time and premium, estimate the FLSA overtime premium as one-third of that total.
- When the pay stub shows a single total overtime amount paid at double-time (2.0×) and that total combines straight-time and premium, estimate the FLSA overtime premium as one-fourth of that total.
- For public-sector compensatory time granted at one-and-one-half times, treat one-third of the comp-time wages as the FLSA overtime premium component.

- **Missed 2026 readiness** for requirements (occupation codes, separate reporting for qualified tips and overtime).
- **Employee confusion** without clear guidance and appropriate tax advice disclaimers.

Source References

- IRS - IR-2025-114 - Press Release (November 21, 2025)
- IRS - Guidance for Individual Taxpayers who received Qualified Tips or Qualified Overtime Compensation in 2025 - Notice 2025-69

Federal Legal Update

Reminder Federal: One Year Countdown to New Federal Hemp Rules

As a reminder to all employers Congress enacted H.R. 5371 on November 12, 2025 to reopen the government. Within Division B (Agriculture & FDA), Section 781 changes the federal definition of “hemp” and sets strict limits on consumable hemp products. These changes take effect on November 12, 2026, with related FDA guidance due within 90 days of enactment.

- The appropriations ‘minibus’ ending the shutdown was enacted on November 12, 2025.
- Section 781 (Division B) redefines “hemp”, shifts testing to “total THC”, caps finished products at less than or equal to 0.4 mg total THC per container and excludes synthetic/converted cannabinoids.
- FDA is directed to publish lists and clarification guidance on naturally occurring cannabinoids, THC class cannabinoids, “similar effect” cannabinoids, and added specificity on “container” within 90 days.
- Changes apply on November 12, 2026. Until then, current rules remain, but planning should begin immediately.

Why This Matters

- Many products that employees buy today (gummies, vapes, beverages, full spectrum CBD) will likely become illegal under federal law after November 12, 2026.
- Employers in retail, wellness, hospitality, and e commerce may need to update policies, supply chains, and contracts.
- State programs that have allowed intoxicating hemp will face federal preemption risks, increasing multi state compliance complexity.

Additional Information

- The minibus fully funded Agriculture & FDA, Legislative Branch, and Military Construction–VA for FY 2026; a continuing resolution funds other agencies through January 30, 2026.
- Summaries emphasize curbing sales of intoxicating hemp (e.g., Delta 8) via certain retail channels

What is “total THC”? For purposes of Section 781, ‘total THC” means less than or equal to 0.3% on a dry weight basis after decarboxylation and includes THCA and THC isomers, as well as any other cannabinoids FDA determines have similar effects to THC:

- Finished products for ingestion, inhalation, or topical use must contain ≤0.4 mg total THC per container (the innermost packaging that directly holds the product, as further clarified by FDA guidance).

What Employers Need to Do

- Update workplace policies (drug & alcohol, code of conduct, and expense reimbursement) to reflect the federal effective date and clarify that state legality may not equal federal legality.
- Audit products and vendors (if you sell/stock hemp items) and verify total THC per container and identify converted/synthetic cannabinoids for phase out.
- Plan communications for employees and customers, including simple guidance on what changes on November 12, 2026, and where questions go.
- Review contracts (leases, supply, distribution, financing) for change in law provisions and inventory strategies.
- Monitor FDA’s 90-day lists and be ready to adjust labels, COAs, packaging to the clarified “container” definition.
- Engage regulators/associations to advocate for workable standards (age gating, testing, packaging) rather than outright prohibition.

Key Risks for Employers

- **Employee policy risk:** Employees may believe certain hemp products are still legal in their state, but after November 12, 2026, those products may be illegal under federal law, increasing the risk of policy violations, disciplinary actions, and safety incidents in the workplace.
- **Multi state compliance risk:** Operating in multiple states could lead to rule inconsistencies, raising the likelihood of uneven enforcement, employee complaints, and potential litigation.
- **Contract and insurance risk:** Existing supply, distribution, and marketing agreements may become impracticable or void when the law changes, and some insurance policies may exclude coverage for banned products, creating exposure to uninsured losses.

Federal Legal Update

- Intermediate materials/WIP (extracts, distillates, powders) must remain ≤0.3% total THC post decarb.
- Synthetic/converted cannabinoids (e.g., CBD that is chemically converted into delta 8, delta 10, HHC, or THCP) are excluded from “hemp” and treated as controlled under the CSA.
- Industrial hemp (fiber, stalk, grain/seed oil, microgreens, research crops) is recognized, but viable seeds from plants above 0.3% total THC are excluded.

- **Regulatory change risk:** Rapid updates from the FDA (within 90 days of enactment) and evolving enforcement practices may change compliance requirements; failure to monitor and adapt can result in non-compliance and operational disruption.

Source References

- US - H.R.5371 - Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026
- House Republicans Press Release (November 12, 2025)

Federal Legal Update

Reminder Federal: State Disability Insurance and Paid Family Rates for 2026

As a reminder to all employers, several states with State Disability Insurance (SDI) and Paid Family Leave (PFL) programs have announced 2026 contribution rates and taxable wage bases. A few states -California

Hawaii, Rhode Island, and Washington- have not yet released their 2026 figures. Updates will follow as those figures are published.

States operating SDI and/or PFL programs have issued or announced 2026 contribution rates and annual taxable wage bases to date, including employer and employee contributions as applicable. These contribution rates apply to covered wages up to each state's wage base; some programs also show maximum contribution amounts expressed in dollars.

What is SDI and PFL?

- SDI is state run wage replacement for non occupational disability funded by payroll contributions.
- PFL provides wage replacement for family care and bonding leave (and, in many programs, an employee's serious health condition), also funded by payroll contributions. States may require employee, employer, or shared contributions, up to the state wage base.

Overview

- **SDI states (e.g., CA, HI, NJ, NY, PR, RI)** generally provide wage replacement for non-work-related disability.
- **PFL programs (e.g., CO, CT, DE, DC, ME, MA, MN, OR, WA, plus SDI based states except HI)** provide family leave benefits and, in many newer programs, coverage for a worker's own serious health condition.
- **Employer size matters in several states (e.g., CO, MA, OR, ME):** small employers may be exempt from employer contributions but still must withhold and remit employee contributions and meet reporting duties.
- **NY SDI** uses weekly wage bases and caps; most other programs use annual wage bases.

Why This Matters

Accurate withholding and funding under SDI and PFL programs are mandatory. Using the wrong rate, misapplying size-based contribution rules, or failing to apply wage base caps can result in under or over withholding, compliance findings, and payroll corrections, and potential penalties. In a co employment environment, accurate setup requires coordination between the employer and its PEO.

What Employers Need to Do

- Identify jurisdictions where you have covered employees and confirm program type (SDI vs. PFL).
- Determine employer size under each state's rules to know whether employer contributions apply.
- Update payroll systems with the 2026 contribution rates and wage bases; apply applicable maximum dollar caps where provided.
- Configure New York SDI as a weekly wage base and cap; treat others as annual unless noted.
- Communicate changes to employees (rate, cap, and any employer contribution where applicable).
- Monitor pending states (CA, HI, RI, WA) and refresh rates/wage bases once announced.
- Retain records of withholdings and remittances; confirm timely deposits and required filings.

Key Risks for Employers

- Misapplying employer size rules (for example, taking an exemption that does not apply).
- Ignoring wage base caps (leading to excess withholding or shortfalls).
- Confusing weekly vs. annual bases (especially New York SDI).
- Using out of date rates in pending states (CA, HI, RI, WA).
- Remittance or reporting gaps for employee contributions where employer contributions are exempt.

Federal Legal Update

Additional Information

See the following link for the Table and Footnotes: here:

Source References

- Federal - Social Security Administrator - Contribution and Benefit Base
- Colorado - FAMLI Business Brief — December 2025
- Connecticut - Connecticut Paid Leave
- Delaware - Delaware Paid Leave
- Washington - PFL Tax Rate Table (Calendar Year 2025)
- Maine - Paid Family and Medical Leave
- Massachusetts - Rate sheets for employers
- Minnesota - Paid Leave confirms premium rate, remains on track for launch in 2026
- New Jersey - NJ Department of Labor and Workforce Development Announces New Benefit Rates for 2026
- New York - What's new for 2026
- Oregon - Unemployment Insurance tax and Paid Leave Oregon contribution rates hold steady for 2026
- Puerto Rico - SINOT - Programa del Seguro por Incapacidad No Ocupacional Temporal

Federal Legal Update

Reminder Federal: 2026 IRS Standard Mileage Rates

As a reminder to all employers, the IRS has announced the 2026 optional standard mileage rates and related valuation thresholds, effective January 1, 2026. These rates apply to gas, diesel, hybrid, and fully electric vehicles.

Rates for 2026:

- **Business:** 72.5¢/mile (+2.5¢ vs. 2025)
- **Medical:** 20.5¢/mile (–0.5¢)
- **Moving (eligible active-duty military & certain intelligence community):** 20.5¢/mile (–0.5¢)
- **Charitable:** 14¢/mile (no change; statutory)

What is the standard mileage rate? A cents per mile benchmark the IRS publishes each year to simplify calculating deductible or reimbursable vehicle expenses under applicable IRS rules for business, medical, moving (limited eligibility), or charitable use.

Overview

The IRS updates standard mileage rates annually to reflect changes in vehicle operating costs.

- The business mileage rate incorporates both fixed and variable costs of operating a vehicle.
- The medical and moving rates reflect variable costs only.
- The charitable rate is set by statute and does not change based on cost inflation.
- Use of the standard mileage rate is optional; but taxpayers and employers must follow specific IRS election rules once a method is chosen. In particular, employers cannot freely switch between standard mileage and actual expense methods for a vehicle after it is placed in service, and special restrictions apply to leased vehicles.
- **Employee deductions:** Under current federal law, unreimbursed employee business mileage is generally not deductible. Only limited exceptions remain (e.g., certain educators, reservists, specified state or local officials, and certain performing artists). Deductible moving expenses are limited to active-duty military members and certain intelligence community employees who relocate under qualifying orders.

What Employers Need to Do

- Update rate to 72.5¢/mile for miles driven on/after Jan 1, 2026; keep 2025 miles at the 70.0¢ rate.
- Communicate the new rate to employees and clarify that commuting is not reimbursable.
- Refresh policies and expense systems (receipts/logs, date-based rate logic).
- Confirm caps if you use special methods: the IRS maximum standard automobile cost under a FAVR plan and the $61,700 IRS FMV cap for cents per mile or fleet average valuation.
- **Apply election rules:** Standard mileage must be elected in year one for owned vehicles; leased vehicles must use it for the entire lease term if chosen.
- Check state expense reimbursement laws (some states require full reimbursement beyond federal tax rules).
- Retain substantiation (contemporaneous mileage logs).

Key Risks for Employers

- Over or under reimbursing mileage (taxability issues for amounts paid above the IRS rate or lacking substantiation).
- Applying the wrong year's rate based on report date instead of drive date.
- Misclassifying commuting as business mileage.
- Ignoring state reimbursement mandates, leading to wage claims or penalties.
- Exceeding the FMV cap when using cents per mile or fleet average valuation.
- Missing election rules for owned/leased vehicles or poor recordkeeping under accountable plans.

Federal Legal Update

Additional Information

What are FAVR and valuation caps?

- FAVR (Fixed and Variable Rate) plans reimburse using a mix of fixed and per mile amounts and are subject to a maximum standard automobile cost.
- Employers using cents per mile or fleet average valuation for employer provided vehicles must ensure the vehicle's FMV does not exceed the annual cap.

Source References

- IRS - Mileage Press Release - IR-2025-128, December 29, 2025
- IRS - Notice-2026-10 - 2026 Optional Standard Mileage Rates

Reminder Federal: OSHA Form 300A Posting Begins on February 1, 2026, and Electronic Submission Is Due by March 2, 2026

OSHA's annual cycle is now open for 2025 injury/illness data. Covered employers must post OSHA Form 300A from February 1 through April 30, 2026, and required establishments must electronically submit 2025 data by March 2, 2026, via OSHA's Injury Tracking Application (ITA).

- In certain designated high hazard industries (including manufacturing), establishments with 100 or more employees must also submit OSHA Forms 300 and 301 case-level data in addition to Form 300A.
- Size and industry partial exemptions remain in place, and all employers must continue to report severe incidents (8/24-hour rule).

What is OSHA Form 300A? It is the Annual Summary of work-related injuries and illnesses from the OSHA 300 Log that must be certified by a company executive and posted February 1 - April 30 of the following year.

Overview

- Covered employers must finalize their 2025 OSHA logs, obtain executive certification, and post the Form 300A where employee notices are customarily displayed from February 1 to April 30, 2026.
- Separately, establishments meeting OSHA's electronic reporting thresholds must submit 2025 data (300A, and for some, 300/301) through the ITA by March 2, 2026.
- **Note:** Employers operating in states that have their own OSHA State Plan should confirm whether additional or different electronic reporting requirements apply.
- **Why this matters:** OSHA uses electronically submitted data to identify hazards and target outreach/enforcement, and it publishes portions of the information, increasing transparency for workers, applicants, and the public. Non submission or inaccurate data can elevate compliance risk.

Additional Information

What is the ITA? OSHA's Injury Tracking Application is the secure portal where covered establishments electronically submit 300A (and, where required, 300/301) data; the 2025 collection opened January 2, 2026, and is due March 2, 2026.

Who is partially exempt? Companies with 10 or fewer employees for all of 2025 and low hazard NAICS establishments listed in Appendix A are generally exempt from routine recordkeeping.

What Employers Need to Do

- **Close out 2025 records:** Review the OSHA 300 Log, correct deficiencies, create the 300A Annual Summary, and secure company executive certification.
- **Posting:** Post the 300A at each establishment February 1 - April 30, 2026 in a conspicuous location.
- **Electronic Reporting Obligations:** Determine electronic reporting obligations using OSHA's ITA Coverage Application (establishment level, not companywide).
- **Submission Date:** Submit by March 2, 2026 via OSHA's Injury Tracking Application (ITA) using any of these methods: web form, CSV upload, or API.
- **Submission Requirements:**
  - **Form 300A (Summary)**
    - Establishments with 250 or more employees, and
    - Establishments with 20–249 employees in designated industries.
  - **Forms 300 & 301 (case level data) - in addition to 300A**
    - Establishments with 100 or more employees in designated high hazard industries.
- **Apply exemptions correctly:** Employers with 10 or fewer employees at all times in 2025 or establishments in partially exempt (low hazard) industries are generally exempt from routine recordkeeping (severe incident reporting still applies).
- **Retain records for five years** and update the OSHA 300 Log as needed during the retention period.
- **Report severe incidents:** Fatality within 8 hours; in patient hospitalization, amputation, or loss of an eye within 24 hours (by phone or online)

Federal Legal Update

Key Risks for Employers

- **Missing the posting window** (February 1–April 30) or lack of executive certification on the 300A can result in citations.
- **Failure to file electronically by March 2, 2026** (where required) exposes establishments to enforcement and public scrutiny of safety records once data is published.
- **Incorrect coverage determinations** (e.g., counting company wide headcount instead of establishment level thresholds for electronic submission, or misapplying size/industry exemptions) can lead to under or over reporting.
- **Not reporting severe incidents within 8 to 24 hours** (fatality/hospitalization/amputation/eye loss) is a separate violation from recordkeeping.

Source References

- OSHA Injury & Illness Recordkeeping Forms – 300, 300A, 301
- OSHA Form 300 Partially Exempt Industries
- OSHA Injury Tracking Application (ITA) Information
- OSHA Injury Tracking Application (ITA) Log in
- OSHA ITA Coverage Application
- OSHA State Plan
- Reminder Federal: OSHA Form 300 Posting Begins on February 1, 2025, and the Electronic Submission Required by March 2, 2025 (VensureHR)

State Legal Updates

State Legal Update

New York Enacts Trapped at Work Act: Ban on Stay or Pay Clauses

On December 19, 2025, New York enacted the Trapped at Work Act, which prohibits employers from requiring workers to agree to employment promissory notes (including "stay or pay" or training repayment provisions) as a condition of employment. The law took effect immediately.

This update is applicable to all New York employers, covering agreements with independent contractors (excluding vendors of goods) and takes effect immediately (on December 19, 2025, subject to pending proposed amendments).

Overview

New York State's Trapped at Work Act makes stay-or-pay or training repayment clauses void and unenforceable when required as a condition of employment.

- Applies to employers statewide: Public and private employers, subsidiaries, and entities that provide training.
- Labor Law placement: Added as Article 37 of the New York Labor Law (§§ 1050–1055).

Prohibited agreements: Employment promissory notes

- **Definition:** Any agreement required as a condition of employment that obligates a worker to pay money if they leave before a set time, including provisions labeled as "training reimbursement" (employer or third-party training).
- **Status:** Such notes are deemed unconscionable, against public policy, and unenforceable, effective December 19, 2025.

Why This Matters

- Using or enforcing prohibited repayment clauses risks NYSDOL fines of $1,000–$5,000 per violation and attorneys' fees if a worker successfully defends against enforcement
- Agreements with independent contractors are covered; vendors of goods are not.

Additional Information

- **Exceptions remain valid for:**
  - Repayment of non training advances.
  - Payment for property sold/leased to the worker.
  - Sabbatical terms for education personnel.
  - Programs under a CBA.
- Only the offending clause is void when embedded in a broader agreement.

What Employers Need to Do

- Audit and remove any stay or pay/training repayment language from offer letters, employment agreements, contractor SOWs, internship/apprenticeship forms, and tuition/training agreements.
- Restructure incentives as non training advances (e.g., sign on bonus advances with clear vesting/proration) and clearly communicate that funds are not used for training.
- Revise tuition/pro dev programs to avoid repayment triggers tied to early departure; monitor NYSDOL guidance.
- Check Collective Bargaining Agreements (CBAs)/sabbaticals to ensure they fit the statutory exceptions.
- Align litigation posture, do not attempt to enforce void notes, and seek legal counsel.
- Train HR/recruiters and refresh policies/FAQs.

What is an employment promissory note? Any agreement required as a condition of employment that makes a worker pay money if they leave before a set time, including clauses labeling the repayment as "training reimbursement" (from the employer or a third party).

Source References

- New York - AB A584C - Enacts the "trapped at work act"
- New York - A584C - Enacts the "trapped at work act"; prohibits the use of employment promissory notes

- **Rulemaking authorized:** NYSDOL may issue rules; severability ensures the rest of the law stands if any part is invalid.
- **Transition note:** Existing agreements signed before Dec 19, 2025, should be reviewed as attempts to enforce such provisions after the effective date may still create compliance risk.

State Legal Update

New York Restricts Employer Use of Credit History Law

On December 19, 2025, Governor Kathy Hochul signed S3072 amending New York's Fair Credit Reporting Act to prohibit most employer credit checks statewide, with an effective date of April 18, 2026.

New York's Fair Credit Reporting Act (NY FCRA) is a state law that mirrors and sometimes expands upon the federal FCRA, regulating how consumer credit information is collected, used, and shared, ensuring accuracy, fairness, and privacy.

This update is applicable to all employers, labor organizations, employment agencies, and their agents across New York State, and takes effect on April 18, 2026.

Overview

NYC's long-standing approach, adds licensing restrictions for government agencies, and bars CRAs from supplying credit data for employment unless an exemption applies.

- **Bottom line:** Treat credit checks as generally prohibited in New York starting April 18, 2026. Use them only if a listed exemption clearly applies and document why.

What is prohibited? Employers may not request, obtain, or use a person's consumer credit history for hiring, pay, promotion, or any other employment decision—unless a narrow exemption applies.

- Consumer reporting agencies likewise may not provide credit-history data for employment purposes unless an exemption applies.

What is "consumer credit history"? Credit reports or scores, plus credit details obtained directly from the individual (accounts, late/missed payments, charged off debts, collections, limits, inquiries, bankruptcies, judgments, liens). A "consumer credit report" is any communication from a consumer reporting agency about creditworthiness/standing/capacity/history (§380 a(w)).

Narrow Exemptions:

- Use required by state/federal law or self regulatory organization rules (e.g., securities).
- Peace/police officers or law enforcement/investigative roles in government.
- Appointed positions where a credit check is expressly required by state or federal law as part of a background investigation.
- Roles requiring bonding or a security clearance where such requirement is mandated by law or regulation.
- Non clerical roles with regular access to trade secrets, intelligence, or national security information.

What Employers Need to Do

- Update job postings, applications, background check forms, and recruiter/ATS workflows to remove credit check triggers.
- Instruct background screening vendors not to provide credit data for NY hires unless you certify a valid exemption.
- Create an exemption checklist (role based, with legal citation) and retain documentation when an exemption is used.
- Train HR, hiring managers, and security/IT on the ban and exemptions; include NYC overlay where applicable.
- For multi state requisitions, avoid credit checks for applicants with a NY address unless clearly exempt.
- Refresh adverse action and FCRA procedures for the limited cases when a credit check is permitted.
- Add a control to ensure no use of credit history in licensing/permit decisions by state/municipal agencies (where applicable).

Source References

- New York - Senate Bill (SB) S3072 - Relates to the use of consumer credit history for certain purposes

- Roles with signatory authority over ≥ $10,000 in third party funds/assets, or fiduciary authority to enter ≥ $10,000 agreements on the employer's behalf.
- Roles with regular duties to modify digital security systems protecting employer/client networks or databases.
- Subpoenas, court orders, law enforcement investigations: employers may request/consider credit history when responding to these.

New York City impact: NYC already bans most credit checks under the SCDEA; the state law does not preempt more protective local rules. Many NYC employers will see little change.

Practical note for multi state hiring: Applicability to out of state roles when the applicant lists a New York address is unclear. A prudent approach is to avoid credit checks for such applicants unless an exemption clearly applies.

Why This Matters

The law significantly narrows when credit information can factor into employment decisions and increases litigation and regulatory risk if processes, forms, or vendor instructions are not updated.

Additional Information

- Licensing/Permitting: State or municipal agencies and their agents generally cannot request/use consumer credit history for licensing/permits, with limited legal exceptions; they may still consider specified unpaid taxes/fines where liability is established (§380-b(e)).
- Local laws: More protective local standards (e.g., NYC SCDEA) remain in force (§380-b(f)).
- Monitoring: The NY Division of Human Rights will survey exemption use and report to the Legislature within two years of the effective date (§3).
- Reporting to employers: Consumer reports for employment must exclude credit-history information unless the employer/position falls into an exemption.

Philadelphia, PA, New Workplace Menopause Protections

On November 20, 2025, Philadelphia City Council approved an amendment to its Fair Practices Ordinance (PFPO) that bans discrimination and requires reasonable accommodations for workers experiencing menstruation, perimenopause, or menopause, with an effective date of January 1, 2027.

This update is applicable to all employers in Philadelphia and takes effect on January 1, 2027.

Overview

- **Who is covered:** The PFPO applies broadly to employers with one or more employees working in Philadelphia, regardless of where the employer is headquartered.
- **What is required:** Employers must provide reasonable accommodations upon request when symptoms interfere with job functions unless the accommodation would cause undue hardship.
- **Examples:** More frequent restroom breaks, flexible/modified schedules, telework/hybrid options, temperature control, uniform adjustments, temporary duty changes, short-term unpaid or paid leave where appropriate.
- **Enforcement:** The Philadelphia Commission on Human Relations (PCHR) investigates and adjudicates complaints; may order remedies and retaliation is prohibited.

Why This Matters

Philadelphia is one of the first major U.S. city to explicitly protect menstruation, perimenopause, and menopause in its anti discrimination law; requirements that go beyond the federal Pregnant Workers Fairness Act, which does not specifically identify perimenopause/menopause.

What Employers Need to Do

- **Update policies:** Add clear language covering menstruation, perimenopause, and menopause accommodations; note the January 1, 2027 effective date.
- **Train managers/HR:** Recognize accommodation requests, engage in a confidential interactive process, and avoid stigma or adverse action.
- **Set up a request workflow:** Provide a simple intake channel; document "substantial interference" and undue hardship analyses; track outcomes.
- **Check facilities & operations:** Ensure restroom access, temperature control, uniform flexibility, and feasible temporary duty/schedule changes.
- **Communicate:** Issue an employee notice/FAQ explaining rights and how to request accommodations before the law takes effect.

Source References

- Philadelphia, PA Council - Press Release (November 20, 2025)
- Philadelphia, PA Bill 250849 - Amending Chapter 9-1100 of The Philadelphia Code, entitled "Fair Practices Ordinance: Protections Against Unlawful Discrimination," to explicitly protect employees from discrimination on the basis of menstruation, perimenopause, and menopause, all under certain terms and conditions.

State Legal Update

New York City Pay Data Reporting Veto Override by Council

On December 4, 2025, the New York City Council overrode the Mayor's veto and enacted Int. 982 A (employer pay data reporting) and Int. 984 A (citywide pay equity study) and took effect immediately; first filings will begin after the City designates an agency and publishes the reporting form.

This update is applicable to all employers with 200 or more employees in New York City and took effect on December 4, 2025.

Overview

Who is covered: Private employers with 200+ employees working in NYC (count the highest number of full time, part time, and temporary NYC employees at any point in the year).

What must be reported (Int. 982 A): Annual submission modeled on Equal Employment Opportunity (EEO) 1 Component 2 (2017–2018)— IRS Form W 2 Box 1 wages and total hours worked, broken out by race/ethnicity, sex, EEO 1 job category, and 12 pay bands. The City may add gender identity options.

How it is filed: Employers may submit the data anonymously but must also file a signed accuracy certification identifying the employer.

City study (Int. 984 A): The designated agency will run an annual pay equity analysis, publish aggregate (non identifying) results, and issue recommendations for employer action plans.

Timeline (Phased):

- **By Dec 4, 2026:** Mayor designates the administering agency.
- **By Dec 4, 2027:** Agency publishes the standardized electronic form.
- **By Dec 4, 2028:** First annual reports due (earlier if the City accelerates).

What is NYC's Pay Data Reporting & Pay Equity Study? It is a two-part system:

1. Employers report standardized pay and demographic data annually (Int. 982 A).
2. The City analyzes aggregated results each year to identify pay disparities and occupational segregation, then publishes recommendations for employers (Int. 984 A).

What Employers Need to Do

- **Confirm coverage:** Validate NYC headcount and in scope entities/EINs.
- **Map data fields:** Ensure HRIS/payroll can pull W 2 Box 1 wages, total hours (incl. exempt), EEO 1 job category, race/ethnicity, and sex, and bucket pay into 12 bands.
- **Close hours gaps:** Build processes (or defensible estimates) for exempt hours.
- **Set governance:** Define anonymized data file procedures, accuracy certification, and authorized signatory.
- **Pre-test equity:** Run an internal, privileged pay equity analysis; draft explanatory remarks (tenure, specialty roles, location differentials).

Why This Matters

- **Regulatory risk:** Noncompliance triggers public listing and civil penalties ($1,000 first uncured offense; $5,000 subsequent).
- **Operational effort:** Requires hours for exempt employees, consistent job category mapping, and robust data governance.
- **Reputation & equity:** Citywide, public aggregate findings will spotlight industry pay gaps, prompting scrutiny from employees, unions, boards, and media.
- **Multi jurisdiction alignment:** Helps harmonize with California/Illinois/Massachusetts pay data regimes and existing NYC job posting pay range rules.

Source References

- New York Int. 982-2024-A - A Local Law to amend the administrative code of the city of New York, in relation to pay data reporting by private employers
- New York Int. 0984-2024-A - A Local Law to amend the administrative code of the city of New York, in relation to a study on pay equity for private employees
- New York Counsil - Press Release (December 4, 2025)

Reminder Arkansas: Veterans' Benefits Poster Update 2026

As a reminder for Arkansas employers, The Arkansas Departments of Labor & Licensing (ADLL) and Veterans Affairs released the updated Veterans' Benefits and Services workplace poster for employers. Covered employers (50+ full-time equivalent employees) must display the poster in a conspicuous area accessible to all employees

Overview

- **What is covered:** Crisis line (988, press 1), mental health/support resources, GI Bill & VR&E, tax benefits, veteran ID/driver's license designation, unemployment filing, and key VA services.
- **How to post:** Place in a conspicuous, employee accessible area; ADLL recommends printing on legal size paper for legibility; or providing it electronically to remote employees.

Why This Matters

Posting the current official notice keeps you compliant and ensures veterans and service members on your workforce can easily access benefits and critical support resources.

Key Risks for Employers

- Not ensuring that remote employees have accessibility as well by posting it on the company intranet or providing an electronic copy of the poster via email to the employee.
- Printing out the poster in smaller sized paper than what is required or placing it in a low visibility area, making the notice hard to read.
- Using a third-party poster instead of the ADLL/ADVA file linked above.

Source References

- Arkansas Veterans' Benefits And Services – Poster

State Legal Update

Reminder: Los Angeles Hotel Training Begins December 1, 2025

As a reminder for Los Angeles covered hotel employers (generally hotels with 60+ guest rooms within City limits), the City's Hotel Worker Training Ordinance requires paid, City certified Public Housekeeping Training Organization (PHTO) for Room Attendants starting December 1, 2025.

Overview

- **Who is covered:** "Hotel Employers" (owners/operators/contractors directing hotel workers) and Room Attendants (primary duty: cleaning guest rooms).
- **Delivery:** Live, interactive training by a certified PHTO with multilingual, culturally competent instructors.
- **Topics:** Worker rights/responsibilities, responding to domestic violence and violent/threatening conduct, disease prevention cleaning techniques, identifying/avoiding pest infestations, and responding to other potential criminal activity.
- **Employer Obligations:**
  - Pay training costs and wages for training hours.
  - Ensure completion and maintain records using the City's compliance form.
  - PHTO issues a certificate valid for 5 years and reports completions to OWS within 5 days.
  - **120-day rule:** Do not employ a Room Attendant beyond 120 days without a valid certificate; retrain within 120 days of certificate expiration.
  - Provide written notice of rights in English, Spanish, and any language spoken by ≥10% of your workforce.

Why This Matters

The training requirement is mandatory and tied to employment eligibility for Room Attendants. Non-compliance risks enforcement, operational disruption, and liability (including joint liability with contractors).

Key Risks for Employers

- Scheduling bottlenecks if you delay contracting with certified PHTOs (limited provider capacity).
- Employment interruptions if workers lack a valid certificate past 120 days.
- Administrative exposure for missing City reporting (PHTO) or employer compliance forms.
- Notice violations if multilingual worker notices are not issued timely.
- Misalignment with related requirements (panic buttons/workload limits under the Hotel Worker Protection Ordinance).

Source References

- Los Angeles - Hotel Worker Ordinances
- Los Angeles Ordinance No. 188610

Reminder for California Employers: Post New Paid Sick Leave Poster (2026)

As a reminder for California employers, the Labor Commissioner's Office (DLSE) has issued a revised paid sick leave (HWHFA) poster; employers must post the January 2026 version now.

Overview

- DLSE released a new Paid Sick Leave poster reflecting recent legal updates; replace older versions immediately.
- The update aligns with AB 2499 (1/1/2025) and AB 406 (10/2025, clarifications into 2026), expanding when employees may use paid sick leave (e.g., jury duty, court appearances as a subpoenaed witness, and "safe time" when the employee or a family member is a victim of qualifying violent acts).
- Core entitlements remain (diagnosis, treatment, preventive care for self/family; anti retaliation).
- Employers must post the January 2026 poster in a conspicuous place and share electronically with remote staff.

Why This Matters

Timely posting and updated policies reduce compliance risk, ensure employees receive accurate rights information, and prevent retaliation or interference claims tied to sick leave use for court/victim related reasons.

Key Risks for Employers

- Failure to post the January 2026 poster or provide it to remote workers.
- Outdated policies that exclude jury/witness or expanded victim/safe time uses.
- Inconsistent practices (e.g., denying leave, requesting improper proof), leading to retaliation or interference claims.
- Missing employee notices (e.g., not updating §2810.5/Wage Theft Prevention Act notices where needed).
- Local ordinance conflicts not reconciled to the most generous standard for employees.

Source References

- California - Healthy Workplaces/Healthy Families Act (HWHFA) poster
- California - DLSE PSL FAQs

State Legal Update

Reminder California: Know Your Rights Notice Available

As a reminder for California employers, the Labor Commissioner has released a 2026 Workplace "Know Your Rights" template notice to support SB 294 compliance. The template is available now (English and Spanish, with more languages coming) and will be updated annually.

Overview

On October 12, 2025, California enacted SB 294 (Workplace Know Your Rights Act) to ensure employees understand labor, immigration related, and constitutional rights.

- Enforcement begins in 2026 with new annual notice, emergency contact, and anti retaliation requirements.
- Key Dates:
  - Feb 1, 2026 (deadline for distributing notices).
  - Mar 30, 2026 (emergency contact option).
  - Jul 1, 2026 (DIR educational videos).

Why This Matters

Missing deadlines, using the wrong language, or failing to notify emergency contacts can trigger penalties up to $500 per employee per violation, and $500 per employee per day (max $10,000) for emergency contact violations.

Key Risks for Employers

- Missing the Feb 1, 2026, deadline to provide the stand alone notice to all current employees.
- Forgetting to provide this notice also to new hires at onboarding and annually thereafter.
- Using an outdated template and failing to check for the DIR's annual updates.
- Language non-compliance (not providing the notice in a language employees understand when DIR has that version).
- Improper delivery (methods must reliably reach employees within one business day—personal service, email, or text).
- No proof of compliance (not keeping three years of records showing when and how notices were provided).
- Missing the Mar 30, 2026, emergency contact requirement or failing to notify the designated contact when arrests/detentions occur.
- For unionized workforces: not sending the notice annually to the exclusive bargaining representative, or assuming a CBA waiver without explicit language

Source References

- Know Your Rights - ENG
- Know Your Rights - SPA
- California Workplace Know Your Rights Act Effective January 1, 2026

State Legal Update

Reminder Illinois: Identification Discrepancy Notices Now Required

As a reminder for Illinois employers, the state enacted SB 2339 (Public Act 104 0455), effective in December 12, 2025, requires employers to notify workers when a non immigration agency/vendor (e.g., SSA, IRS, insurer) reports an identification mismatch. Employers may not take adverse action solely because of that notice.

Overview

- **Who is covered:** All Illinois employers (public and private).
- **Trigger:** Written notice of a Tax ID/ID document discrepancy from SSA/IRS/insurer (not DHS/ICE).
- **Deadline:** Notify the employee (and any authorized representative) as soon as practicable, no later than 5 business days after receipt or deciding a response is needed—unless a shorter federal/CBA timeline applies.
- **Delivery:** Hand deliver in person if possible; otherwise, mail + email (if email is known) and notify the representative.
- **Contents:** Explain the mismatch, note any federal contest timeframe, and state the actions required of the employee.
- **Employee rights:** Provide the original agency/vendor notice upon request; allow the employee to have a representative present.
- **Safe harbor:** No penalties if you relied in good faith on IDOL/DHS guidance or made a bona fide administrative error that did not affect employment or pay.

Why This Matters

- **Broader enforcement:** The law adds enforcement by IDOL and the Attorney General and allows “interested parties” (unions/nonprofits) and employees/applicants to sue—no administrative exhaustion needed.
- **Hiring stage risk:** Refusing to hire a candidate solely due to a mismatch notice is prohibited and can trigger the same remedies as for employees.
- **Real world mismatches:** Many arise from benign reasons (e.g., name changes after marriage)—treat notices as administrative issues, not proof of unauthorized work.
- **No duplicate actions:** Once an IRPWA action is filed, other actions on the same facts/individuals are barred, reducing duplicative proceedings.

Key Risks for Employers

- **Civil penalties:** $100–$1,000 per violation; $1,000–$5,000 for repeat violations within 3 years—even for technical missteps (timing/delivery).
- **Employee remedies:** Possible reinstatement, back pay with interest, and a $10,000 civil penalty for job loss violations, plus fees/costs.
- **Third party suits:** Interested parties can bring civil actions (and receive 10% of penalties); employees/applicants have a private right of action.
- **Process failures:** Missing the 5-day window, skipping hand delivery when feasible, incomplete notice content, or no documentation will undercut safe harbor and increase exposure.
- **Recruiting pitfalls:** Using mismatch notices to deny employment or failing to apply the same 5-day notice logic to new hires can trigger claims.

Source References

- IL SB 2339 - PRIVACY IN THE WORKPLACE

State Legal Update

Reminder Maine: 2025 OBBBA Tax Conformity Update

As a reminder for Maine employers, the state is using a temporary 2025 filing season conformity framework because the Legislature adjourned before the federal One Big Beautiful Bill Act (OBBBA) changes took effect.

The Commissioner issued a report on September 30, 2025, and the Governor directed the State Tax Assessor on October 1, 2025, to administer limited conformity for 2025 only.

Overview

- **Fixed-date conformity:** Maine conforms to the IRC as of Dec. 31, 2024; federal mid year OBBBA changes do not automatically apply to TY (Tax Year) 2025.
- **Temporary direction (2025 only):** The Governor adopted the Commissioner's recommendations for the 2025 filing season.
- **On 2025 Maine Forms:**
  - **Conform:** qualified disaster losses, qualified farm property, Section 179 expensing, business interest deduction, and certain small business R&E amended returns (2022–2024).
  - **Nonconform:** increased federal standard deduction, accelerated depreciation for qualified production property, accelerated expensing of R&E incurred after 2021, and continued decoupling from bonus depreciation.
- **Tips and Overtime (State):** Maine does not adopt OBBBA's "no tax on tips" (TY2025 est. −$9.2M) or "no tax on overtime" (TY2025 est. −$27.8M) for TY 2025.
- **Filing Options:** Taxpayers may file under extension (Law: 36 M.R.S. § 5231(4)); returns filed now must follow current instructions and may need amendment if the Legislature later changes the rules.

Why This Matters

- **Employee expectations:** Workers may see federal OBBBA deductions for tips/overtime, but Maine tax remains unchanged for 2025.
- **Planning and compliance:** Be prepared for amended returns if state rules change; ensure payroll/tax teams apply Maine's continued nonconformity on depreciation and certain R&E items.

Key Risks for Employers

- **Confusion** if employees assume Maine mirrors federal "no tax on tips/overtime" because it does not for TY 2025.
- **Reporting mismatches** (federal vs. state) leading to amendments and extra administrative work.
- **System errors** if payroll keeps bonus depreciation/R&E settings aligned to federal rules rather than Maine's decoupled approach.
- **Missed extension** opportunities under 36 M.R.S. § 5231(4), increasing the chance of later corrections.

Source References

- Maine Tax Alert - Issue 14 - October 2025
- Report on 2025 Conformity with Federal Tax Law Changes (September 30, 2025)

State Legal Update

Reminder Maryland: Baltimore Pregnancy Law Takes Effect

As a reminder for Maryland employers, Baltimore City enacted Ordinance 25 078 creating Article 11, Subtitle 20 (Pregnancy Accommodations).

Effective January 10, 2026, employers in the City must provide reasonable accommodations for pregnancy, recovery from childbirth (including stillbirth or miscarriage), and related conditions, and comply with new policy, timeline, and recordkeeping rules.

Overview

- **Who is covered (employers):** Any business in Baltimore City with 2 or more full-time employees (federal and Maryland state governments excluded).
- **Who is protected:** Employees and applicants who are pregnant, recovering from pregnancy (including stillbirth/miscarriage), or recovering from a related condition.
- **Reasonable accommodations:** Required upon request, via a timely, good faith interactive process; employer may request a note from a licensed healthcare provider.
  - **Examples:** more/longer breaks, seating/equipment, job restructuring, light duty, assistance with manual labor, modified schedule, temporary transfer to less strenuous work (if available) with return after recovery.
- **Forbidden actions:** No retaliation/adverse action; no denial of opportunities based on the need to accommodate; no forcing leave if another accommodation works; no forcing an unrequested/unnecessary accommodation.
- **Written policy (required):** Must state rights, how to request, 10 business day employer response, interactive process, written reasons for any denial (e.g., undue hardship), Commission complaint info, and anti retaliation language.
- **Distribution:** Provide at hire, within 10 calendar days of any change, on request, and in the handbook. E delivery allowed if receipt is confirmed and paper provided on request.
- **Recordkeeping (strict):** Keep a 3-year file of each request (name, dates/updates, all correspondence, and resolution) and allow Commission access on reasonable notice. Failure to maintain/produce records creates a rebuttable presumption of violation.
- **Enforcement & penalties:** Complaints go to the Baltimore Community Relations Commission; violations are subject to civil citations up to $1,000 per offense.

Key Risks for Employers

- **Missing policy or late responses:** No written policy or responses after 10 business days can trigger complaints and fines.
- **Poor documentation:** Not retaining 3-year records (or failing to produce them) creates a rebuttable presumption you violated the law.
- **Process missteps:** Skipping the interactive process, forcing leave, or denying opportunities tied to needed accommodations.
- **Distribution failures:** Not giving the policy at hire, within 10 days of changes, on request, or omitting it from the handbook; no e receipt or paper copy upon request.
- **Applicant coverage overlooked:** The law applies to applicants, not just employees.
- **Undue hardship misuse:** Denials without written reasons or without considering feasible alternatives increase exposure.
- **Per offense penalties:** Each violation may draw a civil citation up to $1,000—and complaints proceed under the City's discrimination framework.

Why This Matters

The ordinance sets stricter, clearer, and faster requirements than many general accommodation laws. Low coverage threshold (2 FTEs), a firm 10-day response clock, and presumptive liability if records are not kept—raising operational and enforcement risk for City employers.

Source References

- City of Baltimore - Ordinance 25-078 (250051) - Pregnancy Accommodations
- City of Baltimore - Ordinance 25-078 - An Ordinance Concerning Labor and Employment – Pregnancy Accommodations

Reminder Massachusetts: OBBBA Draft for State Conformity Update

As a reminder for Massachusetts employers, the state is using a draft 2025 filing season conformity framework because the One Big Beautiful Bill Act (OBBBA) took effect after Massachusetts' IRC tie in date.

Overview

- **Personal income tax:** Massachusetts uses the IRC as of January 1, 2024, to determine gross income; mid 2025 OBBBA changes do not flow through.
- **Result:** Massachusetts does not conform to OBBBA's "no tax on tips" (§70201) or "no tax on overtime" (§70202); those amounts remain taxable for Massachusetts.
- **Business items:** Massachusetts does conform to several corporate side provisions (e.g., domestic R&E expensing, business interest updates, special depreciation) under existing conformity rules for corporate excise.

Why This Matters

- **Payroll and communications:** Employers should not change Massachusetts withholding or state return treatment for tips/overtime; employees may still claim federal deductions where eligible, but not on MA returns.
- **Planning:** Corporate tax teams should model OBBBA business side impacts that do conform, while watching for possible legislative decoupling.

What Employers Need to Do

Next steps: Monitor the DOR TIR page for the final TIR and any updates; keep TIR 24-14 handy for MA's IRC tie in context; for federal filings on tips/overtime, use IRS Notice 2025-69.

Key Risks for Employers

- **Misapplied payroll rules:** Treating tips/overtime as non-taxable for Massachusetts could cause under withholding and notices.
- **Employee confusion:** Workers may expect Massachusetts relief based on federal headlines (IRS Notice 2025 69); ensure clear Massachusetts vs. federal messaging.
- **Policy change risk:** The draft could change, and the Legislature may decouple from costly provisions—monitor DOR updates.

Source References

- Massachusetts - Working Draft TIR: Massachusetts Conformity to Certain Provisions in Public Law No. 119-21

State Legal Update

Reminder for New Hampshire Employers: Expanded Hiring Preferences to Veterans, Active-Duty Service Members, and Military Spouses

As a reminder for all employers in new Hampshire, HB 64 (effective August 22, 2025) broadened who qualifies for hiring preferences and added a state procurement preference for disabled veteran owned and military spouse owned businesses.

- New statutory definitions now include “military spouse” (legally married to an active-duty service member and a DEERS cardholder).
- Private employers may adopt a written, uniformly applied preference policy covering veterans, eligible service members (active duty), and military spouses.
  - Employers may request any qualifying document to verify eligibility.

Why This Matters

This change widens the eligible talent pool, supports military families, gives employers clear authority to implement lawful preference policies.

Key Risks for Employers

- Inconsistent application of preference (or undocumented decisions) can create equity and compliance issues.
- Outdated job postings/HRIS that omit military spouse/active-duty categories may lead to missed eligibility or complaints.
- Insufficient verification processes (e.g., requesting only DD 214) can exclude qualified active duty or spouse applicants.
- Lack of supervisor training on uniform scoring and documentation increases the risk of disparate treatment claims.

Source References

- New Hampshire Chapter 99-F - Veterans, Disabled Veterans', And Military Spouses' Preference In Public Employment
- New Hampshire Governor - Press Release
- New Hampshire HB 64 - Relative to extending hiring preferences for military members and their spouses to the state and private businesses, and establishing purchase preferences for disabled veterans and military spouses regarding state supply purchases
- New Hampshire - Chapter 275-G - Veterans' Preference Employment Policy

State Legal Update

Reminder New Jersey: Employer Separation is Now Required

As a reminder for New Jersey employers, the state enacted P.L. 2022, c.120 (S2357) and, effective December 8, 2025, requires employers to electronically report every worker separation (layoffs, terminations, resignations, retirements) through NJDOL's Employer Access - Employer Response Portal.

- Report as soon as possible and no later than 7 days after separation (or 7 days after a claim notice).
- Keep issuing the BC 10 to the worker at separation.

Overview

- **Who is covered:** All New Jersey employers subject to the Unemployment Insurance (UI) law -those filing Forms NJ 927 and WR 30 -must register for Employer Access and use the Employer Response Portal.
- **What to report:** All separations, regardless of reason or whether the worker files a claim.
- **Timing:** Statute says "immediate and simultaneous;" operational guidance: within 7 days—do not wait for a claim.
- **How to report:** Submit the portal questionnaire for each separation; respond promptly to any e Adjudication follow ups.
- **BC 10:** Give the BC-10 to the worker at separation; uploading it is not generally necessary since the portal records the needed details.
- **PEOs/TPAs:** If a PEO is the employer of record, the PEO files via Employer Access; coordinate now to avoid misses.

Why This Matters

Faster UI decisions depend on complete, timely employer data. Late or missing submissions can lead to default determinations, penalties, and unfavorable charge impacts on your UI tax rate. Getting this right protects your organization's costs and compliance posture.

Key Risks for Employers

- **Missing the 7-day window:** NJDOL may decide based on available information without your input.
- **Not registering** for Employer Access or lacking a monitored email inbox for notices.
- **Incomplete/incorrect details** (dates, reason, last day worked) leading to avoidable charges.
- **Skipping quits/retirements:** all separations must be reported, not just layoffs or discharges.
- **BC 10 missteps:** failing to provide it at separation or assuming it must be uploaded.
- **Poor PEO/TPA coordination:** no clarity on who clicks "submit" and retains confirmations.

Source References

- New Jersey - P.L. 2022, Chapter 120
- New Jersey - Press Release - Employers Must Report All Worker Separations Through Online Portal (December 17, 2025)
- New Jersey - Get started with Employer Access
- New Jersey Unemployment Compensation Law Amendments In Effect (VensureHR)
- Employer Requirements Under New Jersey Unemployment Compensation Law to Change (VensureHR)
- New Jersey - FAQs
- New Jersey - Employer online form response and e-adjudication
- New Jersey - Online Bulletin (December 17, 2025)

Reminder New York: Secure Choice Deadlines & Employer Steps

As a reminder for New York employers, the state's Secure Choice program is now mandatory for many private employers beginning in 2026. New York's Secure Choice is a statewide mandate, not limited to New York City.

Private employers that have been in business for at least two years, have ten or more New York employees in the prior calendar year, and do not offer a qualified retirement plan must either certify an exemption, if they already sponsor a 401(k), 403(b), SEP, SIMPLE, or 457(b), or register to facilitate payroll deductions into a state administered Roth IRA.

The program also has compliance deadlines that vary by employer size:

- 30+ employees: Mar 18, 2026
- 15–29 employees: May 15, 2026
- 10–14 employees: Jul 15, 2026
- Civil penalties may apply for failing to register or certify in 2026.

Overview

- **Registration:** Use the Secure Choice employer portal with your Employer Identification Number (EIN) and Access Code (request a new code if needed).
- **Employer role:** Register/certify, upload employees, auto enroll, run post tax payroll deductions each pay cycle, keep records, and distribute state provided notices.
- **Employee experience:** Employees are automatically enrolled but may opt out. The default contribution is 3% of post tax pay into a portable Roth IRA.
  - Employees can choose an automatic 1% annual increase, up to a 10% contribution rate. Initial contributions are placed in a principal protection option for about 30 days and then shift to a target date fund unless the employee selects a different investment.
  - Employee paid fees apply and include both a flat fee and asset-based expenses.
- **NYC vs. State:** NYC's local program is effectively on hold; therefore, employers must follow the state mandate.
- **Planning note:** Earlier rollout updates mentioned a pilot phase and an up to nine-month onboarding window after go live; today, the fixed 2026 deadlines control.

Key Risks for Employers

- Missing the registration or exemption certification deadlines can result in penalties.
- Payroll issues can arise if your system cannot process post tax Roth deductions, if remittances are delayed, or if employee opt outs are not tracked correctly.
- Insufficient data readiness and privacy controls—such as incomplete SSN/ITIN, date of birth, or contact details, and weak PII safeguards—create compliance and security risks.
- Misclassification occurs if you fail to count part time or seasonal New York employees toward the 10-employee threshold.
- Exemption errors happen when an employer that already offers a qualified plan does not certify its exemption by the applicable deadline.
- Providing investment or tax guidance to employees constitutes improper advice and should be avoided; instead, refer employees to the program materials or a financial advisor.
- Poor communication can cause confusion, leading employees to assume there is an employer match or a 401(k) when the program is actually a Roth IRA with no employer contributions.

Why This Matters

These rules create new payroll and notice obligations, firm 2026 deadlines, and potential penalties, but employers can avoid the state program by adopting a private plan (e.g., 401(k)/PEP) and certifying exemption.

Source References

- New York - Secure Choice Savings Program
- New York - Secure Savings Program - Employer Verification
- New York - Secure Choice Savings Program Webpage

Scheduled
Regulatory Changes

Scheduled Regulatory Changes

State	Original Update Link	Effective Date
Federal	New HIPAA Rule: Preparing Policy and Compliance Updates	February 16, 2026
California	California Workplace Know Your Rights Act Effective January 1, 2026	February 1, 2026 (Deadline)
California	California Expands Pay Data Reporting Requirements for 2026	May 13, 2026
New York	New York City Updates Earned Safe and Sick Time Act	February 22, 2026
Washington	Washington Expands Paid Family and Medical Leave Starting 2026	January 1, 2026

Posting Updates
January 2026

Posting Updates January 2026

State	Updated Posting
California	California has updated its *Wage Orders 1-17* and its *Minimum Wage* posting with new minimum wage rates.
Connecticut	Effective January 1, 2026, the Connecticut Paid Sick Leave notice expands coverage to employers with 11 or more employees, reducing the prior threshold of 25 employees. For newly covered employers with 11–24 employees, existing employees will begin accruing paid sick leave on January 1, 2026, while new hires will accrue leave starting on their first day of employment. In addition, the Connecticut Administrative Regulations notice has been updated to reflect the 2026 minimum wage increase from $16.35 to $16.94 per hour.
District of Columbia	The 2026 District of Columbia Paid Family Leave Notice reflects an increase in the maximum weekly benefit amount from $1,153 to $1,190. The notice also includes minor administrative updates, such as a new revision date, to ensure employers display the most current and accurate information for compliance.
Illinois	The 2026 Illinois "Your Rights Under Employment Laws" notice adds new protections for employees who are victims of violent crimes. Effective January 1, 2026, employers are prohibited from discriminating or retaliating against employees who use employer-issued electronic devices to document domestic, sexual, or gender violence and must provide access to related data stored on those devices. In addition, agency address and email contact information has been updated on the Illinois OSHA “It’s the Law” and the VESSA "Victims’ Economic Security & Safety Act" notices.
Louisiana	The updated Louisiana Unemployment Insurance Notice now specifies that claimants complete at least five valid work-search actions each week, replacing the prior general “active work search” standard. The revision also expands and clarifies disqualification criteria, adding specific conditions such as failure to appear for scheduled interviews, failure to accept suitable work within the required timeframe, and failure to participate in approved training programs.
Maine	Maine has added a *Right Not to Participate in Employers' Religious or Political Meetings posting to its offering.*
Nevada	The 2026 Nevada Unemployment Insurance Notice has been updated to reflect Nevada’s new online system for filing unemployment claims and reporting fraud, including revised web links to ensure employees are directed to the correct resources. In addition, the Nevada AB 307 Notice, which outlines available employee training and workforce development programs, has been updated.
New York	The 2026 New York Minimum Wage Notice reflects statewide wage increases effective January 1, 2026. The minimum wage for New York City and Long Island/Westchester County increases from $16.50 to $17.00 per hour. The remainder of New York State increases from $15.50 to $16.00 per hour. Overtime rates are adjusted accordingly to reflect the higher minimum wages. The poster also updates the tipped worker minimum wage, which continues to require payment of the full minimum wage with no tip credit allowed. In addition, minor changes have been made to the Deductions from Wages, Tip Appropriations, Unemployment Ins., Child Labor, and Equal Pay notices.
	New York has updated its *Miscellaneous Industry Minimum Wage Information* wage order in English and Spanish, *Farm Workers Minimum Wage* order in English and Spanish, *Hospitality Industry Minimum Wage* order in English and Spanish, *Building Services Industry Minimum Wage* order in English and Spanish, *Apparel Industry Minimum Wage* order in English and Spanish, and *Home Care Aide Employees Minimum Wage* order with new minimum wage rates. In addition, it has updated its *Discrimination* posting with new contact information.

Posting Updates January 2026

State	Updated Posting
North Carolina	North Carolina has updated its *North Carolina Workplace Laws* posting in English and Spanish with new contact information.
Oregon	Effective January 1, 2026, Oregon law expands the permitted uses of accrued sick time to include blood donation. Employees may now use earned sick time to donate blood when participating in a voluntary program approved or accredited by the American Association of Blood Banks or the American Red Cross. This change amends Oregon's existing sick time statute to formally recognize blood donation as a qualifying use of paid sick leave. As a result, Oregon labor law posters have been updated to include a new notice explaining this employee right.
Vermont	Vermont has updated its *Minimum Wage* posting with a new minimum wage rate.
Virginia	Virginia has updated its *Minimum Wage* posting with a new minimum wage rate.
Washington	Effective January 1, 2026, Washington State's Minimum Wage will increase from $16.66 to $17.13 per hour, with the youth minimum wage (ages 14–15) rising from $14.16 to $14.56 per hour. Additionally, the 2026 Paid Family and Medical Leave Notice updates weekly benefit amounts to a range of $100 to $1,647 based on prior earnings, clarifies eligibility requirements, and expands information on job protection and continuation of health care benefits, while adding required equal opportunity and accessibility disclosures.

State	Updated Posting
Daly City, CA	Daly City, CA, has updated its *Daly City Minimum Wage* posting in English and Spanish with a new minimum wage rate.
Menlo Park, CA	Menlo Park, CA, has updated its *Menlo Park Minimum Wage* posting with a new minimum wage rate.
Oakland, CA	Oakland, CA, has updated its *Oakland Minimum Wage* posting in English and Spanish with a new minimum wage rate.
Sonoma, CA	Sonoma, CA, has updated its *Sonoma Minimum Wage* posting in English and Spanish with a new minimum wage rate.
Sunnyvale, CA	Sunnyvale, CA, has updated its *Sunnyvale Minimum Wage* posting in English, Spanish, and Chinese and its *Sunnyvale Know Your Rights* posting in English, Spanish, and Chinese with a new minimum wage rate.
Boulder, CO	Boulder, CO, has added a *Boulder Minimum Wage* posting in English and Spanish to its offering
Denver, CO	Denver, CO, has updated its *Denver Minimum Wage and Wage Theft* posting with a new minimum wage rate.
Portland, ME	Portland, ME, has updated its *Portland Minimum Wage* posting in English and Spanish with a new minimum wage rate.
Pittsburgh, PA	Pittsburgh, PA, has updated its *Pittsburgh Paid Sick Leave* posting with new accrual rates
Daly City, CA	Daly City, CA, has updated its *Daly City Minimum Wage* posting in English and Spanish with a new minimum wage rate.