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LANDEGGER BARON LAW GROUP, ALC

Exclusively Representing Employers

EMPLOYMENT LAW WORKSHOP 2020 LEGAL UPDATE

January, 2020

Presented By:

Roxana E. Verano, Esq.

This program has been approved for 1.5 hours (California) recertification credit hours toward PHR, SPHR & GPHR through the HR Certification Institute (HRCI) and SHRM-CP and SHRM-SCP.

"The use of these seals is not an endorsement by HRCI and SHRM of the quality of the program. It means that this program has met HRCI and SHRM's criteria to be preapproved for recertification credit."





The attached material must not be considered legal advice. The sample forms and policies are for educational purposes only. We strongly recommend that you consult with legal counsel before adopting or implementing any of the attached sample forms and policies to avoid potential liability

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SAMPLE LACTATION ACCOMMODATION

The Company complies with the California Lactation Accommodation law and shall provide a reasonable amount of break time to accommodate an employee desiring to express breastmilk for the employee's infant child. The Company does not discriminate or retaliate against employees for exercising their right to request lactation accommodation.

The Company shall provide an employee with the use of a room or other location for the employee to express milk in private. A lactation room or location shall not be a bathroom and shall be in close proximity to the employee's work area, shielded from view, and free from intrusion while the employee is expressing milk. Where a multipurpose room is used for lactation among other uses, the employee requesting use for lactation purposes must take precedence and priority over all other personnel and uses. The lactation room or location provided shall comply with all of the following requirements:

The lactation room shall:

- Be safe, clean, and free of hazardous materials;
- Contain a surface to place a breast pump and personal items;
- Contain a place to sit;
- Have access to electricity or alternative devices, including, but not limited to, extension cords or charging stations needed to operate an electric or batterypowered breast pump; and
- Have access to a sink with running water and a refrigerator suitable for storing milk in close proximity to the employee's workspace. If a refrigerator cannot be provided, the Company will provide another cooling device suitable for storing milk, such as a cooler.

Employees in need of a lactation room are encouraged to contact the Human Resources Department to discuss accommodation arrangements as soon as they determine that accommodations will be needed.

The break time shall, if possible, run concurrently with any break time already provided to the employee. Any additional break time provided as an accommodation that does not run concurrently with the employee's regularly-allocated break will be unpaid.

If the Company is unable to provide break time or a location that complies with this policy, the Company will provide such a written response to the employee in writing.

The employee has a right to file a complaint with the Labor Commissioner for any violation of her lactation accommodation rights.

EMPLOYEE RELATIONS POLICY WITH ACKNOWLEDGMENT

A. POLICY AGAINST DISCRIMINATION

(the "Company") is committed to providing a work environment that is free of discrimination. In keeping with this commitment, the Company maintains a strict policy prohibiting unlawful discrimination and retaliation. This policy applies to all employees of the Company, including supervisors and non-supervisory employees. The policy also prohibits unlawful discrimination and retaliation by non-employees of the Company with whom employees come into contact, including clients, customers, vendors and any other person doing business with the Company.

All aspects of employment with the Company will be governed on the basis of merit, competence and qualifications and will not be influenced in any manner by an individual's race (including hair texture and protective hairstyles, such as braids, locks and twists), ancestry, color, religious creed (including religious dress and grooming practices), national origin, marital status, sex (including sexual harassment), sexual orientation, gender, gender identity, gender expression, disability (physical or mental including HIV/AIDS diagnosis), pregnancy (including breastfeeding and conditions related to breastfeeding), medical condition (cancer and genetic characteristics), age (40 or over), military and veteran status, or exercising the right to any legally provided leave of absence in the application of any policy, practice, rule or regulation.

All decisions made with respect to recruiting and hiring, evaluations and promotions for all job classifications will be based solely on individual qualifications as related to the requirements of the position. Likewise, all other personnel matters such as compensation, benefits, transfers, lay-offs, training, educational opportunities and programs will be administered free from any illegal discriminatory practices.

B. POLICY AGAINST HARASSMENT, INCLUDING SEXUAL HARASSMENT

The Company is also committed to providing a work environment that is free of harassment, including sexual harassment.

Sexual harassment includes:

- 1. Unwanted sexual advances;
- 2. Offering employment benefits in exchange for sexual favors;
- 3. Making or threatening reprisals after a negative response to sexual advances;
- 4. Visual conduct: leering, making sexual gestures, displaying of sexually suggestive objects or pictures, cartoons or posters;
 - 5. Verbal conduct: making or using derogatory comments, epithets, slurs, and jokes;
 - 6. Verbal sexual advances or propositions;
- 7. Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, suggestive or obscene letters, notes, or invitations:

- 8. Physical conduct: touching, assault, impeding or blocking movement; and
- 9. Further, the Company prohibits abusive conduct ("bullying"): Any form of abusive conduct by an employee in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to the Company's business interest.

C. COMPLAINT AND INVESTIGATION PROCEDURE

Any form of discrimination, retaliation or harassment, including sexual harassment, is absolutely prohibited. Any incident of possible discrimination, retaliation or harassment should be brought immediately to the attention of the Human Resources Department of the Company, either verbally or in writing, which will thoroughly investigate the matter. Supervisors who receive complaints of discrimination, retaliation or harassment from their employees are required to forward those complaints to the Human Resources Department.

The Company will conduct a fair, impartial, and thorough investigation by qualified personnel that provides all parties appropriate due process. The investigation shall be conducted confidentially to the extent confidentiality is possible. The Company will document and track the progress of the investigation. The Company will make a reasonable determination, after reviewing all the evidence collected, concerning whether misconduct occurred. The investigation will be completed in a timely manner and the employee who filed the complaint will receive a timely response. If misconduct is found to have occurred, appropriate remedial measures will be taken. Disciplinary action, up to and including discharge, will be taken against any employee who is found to have engaged in conduct prohibited by this policy.

No employee shall be subjected to any form of retaliation for reporting any violation of this policy truthfully and in good faith, or for participating in any investigation conducted pursuant to this policy.

HARASSMENT BY NON-EMPLOYEES

In addition, the Company will take all reasonable steps to prevent or eliminate sexual harassment by non-employees including customers, clients and suppliers who are likely to have workplace conduct with our employees.

EMPLOYEE RELATIONS P	OLICY ACKNOWLEDGMENT
I have read and received a copy of the including the policies against discrimination, retaliat harassment, and fully understand my obligations and	
Signed:	
Witness:	Date:

POLÍTICA DE RELACIONES DE EMPLEADOS CON RECONOCIMIENTO

A. POLÍTICA CONTRA LA DISCRIMINACIÓN

La Compañía está comprometida a proveer un ambiente libre de discriminación. Para cumplir con este compromiso, la Compañía mantiene una política estricta prohibiendo la discriminación y las represalias ilegales. Esta política se aplica a todos los empleados de la Compañía, incluyendo supervisores y empleados que no son de supervisión. La política también prohíbe la discriminación y las represalias de parte de personas que no son empleadas por la Compañía y con las cuales los empleados tienen contacto, incluyendo clientes, suministradores, vendedores y cualquier otra persona que haga negocio con la Compañía.

Todos los aspectos del empleo con la Compañía se regirán sobre la base del mérito, la competencia y las cualificaciones y no se verán influenciados de ninguna manera por la raza de un individuo (incluyendo la textura del cabello y los peinados protegidos, como trenzas, mechones, y giros o rizos), ascendencia, color, credo religioso (incluyendo ropa religiosa y prácticas de aseo), origen nacional, estado civil, sexo (incluyendo acoso sexual), orientación sexual, género, identidad de género, Diagnóstico del VIH/SIDA), embarazo (incluida la lactancia materna y condiciones relacionadas con la lactancia materna), condición médica (cáncer y características genéticas), edad (40 o más), estado militar y veterano, o ejercicio del derecho a cualquier licencia de ausencia legalmente proporcionada en la aplicación de cualquier política, práctica, regla o regulación.

Todas las decisiones hechas acerca de reclutamiento y empleo, evaluaciones y promociones para todas las clasificaciones de trabajo serán basadas solamente en las capacidades individuales relacionadas a los requisitos de la posición. Igualmente, todos los demás asuntos del personal como compensación, beneficios, transferencias, despido temporal, entrenamiento, oportunidades y programas educativos serán administrados libres de cualquier práctica discriminatoria ilegal.

B. POLÍTICA CONTRA EL HOSTIGAMIENTO, INCLUYENDO ACOSO SEXUAL

La Compañía también está comprometida a proveer un ambiente de trabajo libre de hostigamiento, incluyendo el acoso sexual.

Acoso sexual incluye:

- 1. Avances sexuales no deseados;
- 2. Ofrecer beneficios de empleo a cambio de favores sexuales;
- 3. Tomar o amenazar de tomar represalias después de recibir una respuesta negativa a un avance sexual;
- 4. Conducta visual: mirada de reojo lasciva; gestos sexuales; desplegar objetos o retratos, caricaturas o carteles sexualmente sugestivos;
- 5. Conducta verbal: hacer o usar comentarios, epítetos, calumnias o chistes derogatorios;
- 6. Avances o proposiciones sexuales verbales;
- 7. Abuso verbal de naturaleza sexual, comentarios gráficos verbales acerca del cuerpo de un individuo, palabras sexualmente degradantes usadas para describir a un individuo, cartas, notas o invitaciones obscenas o sugestivas;

- 8. Conducta física: tocar, asaltar, impedir u obstruir el movimiento; y
- 9. Además, la Compañía prohíbe la conducta abusiva ("bullying"): Cualquier forma de conducta abusiva por un empleado en el lugar de trabajo, con malicia, que una persona razonable encontraría hostil, ofensivo y sin relación al interés de negocio de la Compañía.

C. PROCEDIMIENTO DE QUEJA E INVESTIGACIÓN

Cualquier tipo de discriminación, represalia u hostigamiento, incluyendo el acoso sexual, es absolutamente prohibido. Cualquier incidente de discriminación, represalia u hostigamiento debe ser comunicado inmediatamente al Departamento de Recursos Humanos de la Compañía, ya sea verbalmente o por escrito, el cual investigará el asunto meticulosamente. Supervisores que reciben quejas de discriminación, represalias u hostigamiento de un empleado están requeridos enviar esas quejas al Departamento de Recursos Humanos.

La Compañía llevará a cabo una investigación justa, imparcial y exhaustiva a través de personal cualificado que provee proceso debido (due process) a todas las partes. La investigación será realizada de manera confidencial hasta el punto que la confidencialidad es posible. La Compañía documentará y estará al tanto del proceso de la investigación. La Compañía hará una determinación razonable, después de revisar todas las pruebas, sobre si es que conducta inapropiada ocurrió. La investigación se completará en forma oportuna y el empleado que presento la queja recibirá una respuesta oportuna. Si se determina que conducta inapropiada sucedió, se tomará las medidas correctivas apropiadas. Se tomará medidas disciplinarias, hasta e incluyendo la descarga de empleo, contra cualquier empleado que se determine haber participado en conducta prohibida por esta política.

Ningún empleado será sujeto a alguna forma de represalia por reportar honestamente y en buena fe una violación de esta política, o por participar en una investigación conducida de acuerdo a esta política.

HOSTIGAMIENTO O ACOSO POR MEDIO DE NO-EMPLEADOS

Adicionalmente, la Compañía tomará todos los pasos razonables para prevenir o eliminar el acoso sexual por parte de no-empleados incluyendo clientes, vendedores y suministradores que tengan contacto de trabajo con nuestros empleados.

RECONOCIMIENTO DE LA POLÍTICA DE RELACIONES DE EMPLEADOS					
Yo he recibido y leído una copia de la Política de Relaciones de Empleados de la Compañía, incluyendo las políticas en contra de la discriminación, la represalia y el hostigamiento, incluyendo el acoso sexual, y entiendo completamente mis obligaciones y responsabilidades bajo esta política.					
Firma:	Fecha:				
Testigo:	Fecha:				

SEXUAL HARASSMENT PREVENTION TRAINING

SB 1343 requires that all employers of 5 or more employees provide 1 hour of sexual harassment and abusive conduct prevention training to non-managerial employees and 2 hours of sexual harassment and abusive conduct prevention training to managerial employees once every two years. Existing law requires the training to include harassment based on gender identity, gender expression, and sexual orientation and to include practical examples of such harassment and to be provided by trainers or educators with knowledge and expertise in those areas. The bill also requires the Department to produce and post both training courses to its website, which employers may utilize instead of hiring a trainer.

An employer is required to train its California-based employees so long as it employs 5 or more employees anywhere, even if they do not work at the same location and even if not all of them work or reside in California.

Under the DFEH's regulations, the definition of "employee" for training purposes includes full-time, part-time, and temporary employees, unpaid interns, unpaid volunteers, and persons providing services pursuant to a contract (independent contractors).

Click the below toolkit for additional tools, including a sample sexual harassment and abusive conduct prevention training:

SEXUAL HARASSMENT AND ABUSIVE CONDUCT PREVENTION TOOLKIT

- NEW UPDATE: By what date must employees be trained?
 - All employees must now receive training by January 1, 2021¹. Employers of 50 or more employees have an existing and ongoing obligation to train new supervisory employees within six months of assuming their supervisory position. Beginning January 1, 2021, new supervisory employees in workplaces of 5 or more employees must be trained within six months of assuming their supervisory position, and new non-supervisory employees must be trained within six months of hire. Employees must be retrained once every two years.
- NEW UPDATE: What if the employees are seasonal, temporary or otherwise work for less than six months? Employers are required to provide training within 30 calendar days after the hire date or within 100 hours worked, whichever occurs first, beginning January 1, 2021². Employers are not required to train employees who are employed for fewer than 30 calendar days and work for fewer than 100 hours.
 - In the case of a temporary employee employed by a temporary services employer, as defined in Section 201.3 of the Labor Code, to perform services for clients, the training shall be provided by the temporary services employer, not the client.
- NEW UPDATE: When will the Department of Fair Employment and Housing's online training courses be available? SB 1343 requires that DFEH make online training courses available on the prevention of sexual harassment and abusive conduct in the workplace. DFEH expects to have such trainings available by early 2020. In the interim period, DFEH is offering a SEXUAL HARASSMENT AND ABUSIVE CONDUCT PREVENTION TOOLKIT, including a sample sexual harassment and abusive conduct prevention training. Employers may use the training in conjunction with an eligible trainer to provide sexual harassment and abusive conduct prevention training.

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¹SB 778 signed by Governor Newsom on 8/30/19 amended existing law to change deadline of harassment training until 1/1/2021. ²SB 530 signed by Governor Newsom on 10/10/19 amended existing law to change deadline to 1/1/2021 for seasonal and temporary worker harassment training compliance.

- No, it is not required that employers train independent contractors, volunteers, and unpaid interns. However, in determining whether an employer meets the threshold of having 5 employees and being subject to the harassment prevention training requirement, independent contractors, volunteers, and unpaid interns must be counted. For example, if an employer has 2 full time employees and 6 unpaid interns, the employer would meet the training threshold requirement and would need to ensure the two full time employees receive training only.
- What if a supervisor or non-supervisory employee has received the training in compliance with 12950.1 within the prior two years either from a current, a prior or alternate, or a joint employer? Do they have to retake the training again?

No. Supervisors do not need to retake the training. But their new, alternate, or joint employer must give them the employer's antiharassment policy, require them to read it, and require them to acknowledge receipt of it. This must happen within six months of the supervisor assuming their new supervisory position (or within six months of the creation of a new business or the expansion of a business that was previously not required to provide training). However, the current employer is responsible for ensuring that all supervisors have fulfilled the training requirement contained in **12950.1**, which may require verifying compliance from the prior, alternate, or joint employer.

For non-supervisory employees who received harassment prevention training in compliance with 12950.1 from another employer within the prior two years, they must be required to read and to acknowledge receipt of the current employer's antiharassment policy. Again, the current employer will be responsible for ensuring that all non-supervisory staff have fulfilled the training requirement contained in 12950.1, which may require verifying compliance from the prior, alternate, or joint employer.

- Does DFEH have a list of approved outside training providers, or can DFEH recommend or approve an outside training provider for my company to use?
 DFEH does not approve training providers. DFEH cannot offer recommendations or approvals for other training providers.
- I believe I may be eligible to become a trainer; how can I verify this?

 There is currently no certification requirement for qualified trainers, and DFEH is unable to provide guidance as to whether one meets the qualifications of a trainer. If you believe you meet the requirements found in 2 CCR 11024, you may choose to offer your services as a trainer.
- Does a trainer who is also an employee need to receive sexual harassment prevention training in order for their employer to be compliant?
 No. An individual who is a qualified training provider according to the regulations (and who does provide the training) does not need to participate in a separate sexual harassment prevention training for their employer to be in compliance with the training requirements.
- What documentation is required for those who have completed the training?

 The law requires employers to keep documentation of the training it has provided its employees for a minimum of two years, including but not limited to the names of the supervisory employees trained, the date of training, the sign in sheet, a copy of all certificates of attendance or completion issued, the type of training, a copy of all written or recorded materials that comprise the training, and the name of the training provider. Examples of tracking individual compliance include a certificate and/or a sign-in sheet that includes a verification that trainees completed the training. Documentation of the training should not be sent to DFEH but should be kept on the employer's premises.
- If I have employees located outside of California, are they required to be trained?
 No. While employees located inside and outside of California are counted in determining whether employers are covered under the Act, employees located outside of California are not themselves required to be trained.

What is meant by "effective interactive training"?

Effective interactive training can include any of the following:

- Classroom training that is in-person, trainer-instruction, whose content is created by a trainer and provided to a supervisor by a trainer, in a setting removed from the supervisor's daily duties.
- E-learning that is individualized, interactive, computer-based training created by a trainer and an instructional designer that includes a link or directions on how to contact a trainer who shall be available to answer questions and to provide guidance within two business days after the question is asked.
 - The trainer shall maintain all written questions received, and all written responses or guidance provided, for a period of two years after the date of the response.
- Webinar training that's an internet-based seminar whose content is created and taught by a trainer and transmitted over the internet or intranet in real time.
- Other "effective interactive training" and education includes the use of audio, video or computer technology in conjunction with classroom, webinar and/or e-learningtraining.

If an employer utilizes a webinar as their effective interactive training, can the training be watched in a large group at the same time?

Yes, but it is up to the employer to comply with the documentation procedures, including the following:

- An employer utilizing a webinar for its supervisors or non-supervisory employees must document and demonstrate that each supervisor and non-supervisory employee who was not physically present in the same room as the trainer nonetheless attended the entire training and actively participated with the training's interactive content, discussion questions, hypothetical scenarios, polls, quizzes or tests, and activities.
- The webinar must provide an opportunity for all employees to ask questions, to have them answered and otherwise to seek guidance and assistance.
- For a period of two years after the date of the webinar, the employer shall maintain a copy of the webinar, all written materials used by the trainer and all written questions submitted during the webinar, and document all written responses or guidance the trainer provided during the webinar.

In addition to the training (and corresponding process and procedures), is there anything else required?

Yes, every employer must post a poster developed by the Department regarding **TRANSGENDER RIGHTS** and **SEXUAL HARASSMENT** in a prominent and accessible location in the workplace.

Does the employer have to pay for sexual harassment and abusive conduct prevention training?
Does the employer have to provide paid time for such training?

California law specifies that, "An employer.... shall provide" sexual harassment and abusive conduct prevention training. Gov. Code 12950.1(a)-(b). The Department is authorized to seek a court order that "the employer" has not complied with this requirement. Gov. Code 12950.1(f). This language makes clear that it is the employer's – not the employee's – responsibility to provide the required training, including any costs that may be incurred. This language also makes clear that employees may not be required to take such training during their personal time; the training must be "provided" by the employer as part of an individual's employment.



Paid Family Leave About California

difficult. California's Paid Family Leave program was when you are bonding with a new child or caring for For many working Californians, finding time to be with a loved one when they need it most can be created for those moments that matter a seriously ill family member

California Paid Family Leave Fast Facts About

- or foster care placement) or to care for a seriously bond with a new child (either by birth, adoption, Provides partial wage replacement benefits to ill family member (child, parent, parent-in-law, grandparent, grandchild, sibling, spouse, or registered domestic partner).
- Doesn't have to be taken all at once.
- Provides approximately 60 to 70 percent of your salary during your leave.
- as "CASDI" on paystubs) or a qualifying voluntary tax withholding, so you are most likely eligible if you've paid into State Disability Insurance (noted Funded through your State Disability Insurance plan in the past 5 to 18 months.
- To bond with a new child, leave can be taken anytime within the first 12 months of a child entering your family.
- Citizenship and immigration status do not affect
 eligibility.

C A L F O R N I A PAID FAMILY LEAVE

moments matter.

Paid Family Leave:

Giving Californians the benefits they need to be there for the moments that matter.

English	1-877-238-4373
Spanish	1-877-379-3819
Cantonese	1-866-692-5595
Vietnamese	1-866-692-5596
Armenian	1-866-627-1567
Punjabi	1-866-627-1568
Tagalog	1-866-627-1569
<u></u>	1-800-445-1312

Leave or Disability Insurance office to obtain claim forms, receive information, or speak to Individuals can also visit a Paid Family a representative.

(edd.ca.gov/Disability/Contact_SDI.htm) Visit a State Disability Insurance office near you.



California Paid Family Leave.com For more information, visit:

are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 1-866-490-8879 (voice). TTY users, please call the California Relay Service at 711. The EDD is an equal opportunity employer/program. Auxiliary aids and services

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CALIFORNIA PAID FAMILY LEAVE

be present for the moments Californians that matter. Helping



DE 2511 Rev. 18 (1-20) (INTERNET)

California Paid Family Leave? Do I Qualify For

you must meet the following requirements: To qualify for Paid Family Leave benefits,

- Need to take time off from work to care for a seriously ill family member or to bond with a new child.
- (or a voluntary plan in lieu of State Disability Be covered by State Disability Insurance Insurance)
- Have earned at least \$300 in the past 5 to 18 months.
- you begin your family leave. Do not file before Submit your claim no later than 41 days after your first day of leave.

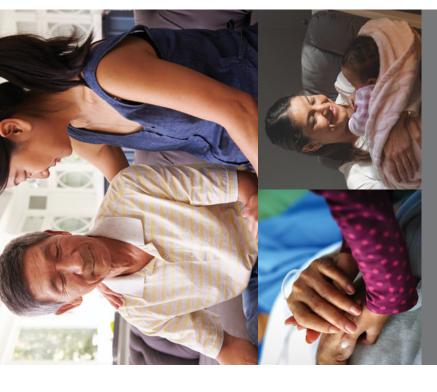
to two weeks of unused vacation leave or paid If required by your employer, you must use up time off. Check with your human resources department to confirm your employer's requirements.

Amounts Calculated? How Are Benefit

approximately 60 to 70 percent of your weekly California Paid Family Leave provides salary (from \$50 up to \$1,300 weekly)

Disability Insurance and Paid Family Leave estimate your weekly benefit amount. Visit the 18 months, before the start of your claim. The Employment Development Department (EDD) Calculator (edd.ca.gov/PFL_Calculator) to highest quarterly earnings over the past 5 to The benefit amount is calculated from your has an online calculator that can help you estimate your benefit.

payments: by the EDD Debit CardsM through Bank have an option on how you receive your benefit If you are found eligible to receive benefits, you of America or by check, mailed from the EDD.



Does Paid Family Leave Provide Job Profection?

California Paid Family Leave does not provide ob protection or a right to return to work

Medical Leave Act, the California Family Rights However, job protection may be provided under other laws such as the federal Family and Act, or the New Parent Leave Act (if you qualify).

Notify your employer of your plan to take leave and the reason for taking leave according to our company's policy

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How Do I Apply For Benefits?

Apply for Paid Family Leave benefits by visiting SDI Online (edd.ca.gov/SDI_Online)

You may also apply using a paper form. Visit EDD Forms and Publications

(edd.ca.gov/Forms) to request a Claim for Paid Family Leave (PFL) Benefits (DE 2501F) form.

This needs to be completed by the care recipient's certification showing that the care recipient has a physician/practitioner. Information about the care For caregiving claims, you must provide medical serious health condition and requires your care. recipient and their signature are also required. For bonding claims, you must provide documentation the child (e.g., a copy of the child's birth certificate, showing proof of relationship between you and adoptive placement agreement, or foster care placement record).

request a Paid Family Leave claim form. The form to file for bonding will be sent through your SDI Online Disability Insurance benefits, it is not necessary to account or by mail when your pregnancy-related If you are currently receiving pregnancy-related disability claim ends.

If you are covered by a voluntary plan, contact your employer for information about your coverage and instructions on how to apply for benefits.

If your claim is denied, you have the right to:

- Know the reason for denial.
- benefits. Visit Appeals (edd.ca.gov/Disability/ Appeal decisions about your eligibility for Appeals.htm) for information.

All claim information is confidential except for purposes allowed by law.



Acerca del Permiso Familiar Pagado de California

puede ser difícil. El Permiso Familiar Pagado de California fue un vínculo paternal con un hijo recién integrado a la familia o Para muchos californianos que trabajan, encontrar el tiempo cuidar a un familiar que se encuentra gravemente enfermo. para estar con un ser querido cuando mas lo necesitan

Familiar Pagado de California nformación sobre el Permiso

- sueldos del trabajador para establecer un vínculo paternal cuidado de crianza temporal (foster care)] o para cuidar a padre, suegro, abuelo, nieto, hermano, cónyuge, o pareja Proporciona beneficios que sustituyen parcialmente los con un hijo [ya sea por nacimiento, adopción o bajo domestica debidamente registrada)
- No es necesario que reciba los beneficios de forma
- Ofrece aproximadamente de 60 a 70 por ciento del sueldo del trabajador durante la ausencia laboral.
- aprobado (voluntary plan) durante los últimos 5 a 18 meses del Seguro Estatal de Incapacidad (SDI), por lo tanto, será elegible si paga el impuesto del SDI (aparece en su talón de cheque como "CASDI") o ha tenido un seguro privado Es financiado a través de las deducciones del impuesto
- de un período de 12 meses a partir de que el niño se integre a

Su estatus migratorio o de ciudadanía no afecta su Page 11

C A L I F O R N I A PAID FAMILY LEAVE

moments matter.

Permiso Familiar Pagado:

necesitan para estar con sus seres queridos Ofrece a los californianos los beneficios que en los momentos que importan.

Español	1-877-379-3819
Inglés	1-877-238-4373
Cantonés	1-866-692-5595
Vietnamita	1-866-692-5596
Armenio	1-866-627-1567
Punyabí	1-866-627-1568
Tagalo	1-866-627-1569
TTY (Teletipo)	1-800-445-1312

Familiar Pagado o del Seguro de Incapacidad. información o hablar con un representante, Para obtener formularios impresos, recibir visite alguna de las oficinas del Permiso

Contact SDI Espanol.htm) cercana a usted. Visite una oficina del Seguro Estatal de Discapacidad (edd.ca.gov/Disability/



CaliforniaPaidFamilyLeave.com Para más información, visite

Para pedir servicios, asistencia y/o formatos alternos, comuníquese El EDD ofrece igualdad de oportunidad al empleo, acceso a sus programas y servicios. Servicios de asistencia para las personas con discapacidades están disponibles cuando se soliciten. al 1-866-490-8879 o por TTY (teletipo) al 711.

DE 2511/S Rev. 18 (1-20) (INTERNET)



PERMISO FAMILIAR PAGADO DE CALIFORNIA

en los momentos Ayudando a los californianos a estar presente que importan.



Para calificar para beneficios del Permiso Familiar Pagado, debe cumplir con los siguientes requisitos:

- cuidar a un familiar que se encuentra gravemente enfermo o establecer un vínculo paternal con un hijo que se acaba Tener la necesidad de ausentarse de su empleo para de integrar a la familia.
- Contar con cobertura del Seguro Estatal de Incapacidad o con un seguro privado (voluntary plan).
- Haber ganado por lo menos \$300 en los últimos 5 a 18 meses.
- presente su solicitud antes de la fecha en que comience de la fecha en que comience su ausencia familiar. No Presentar su solicitud a más tardar en 41 días a partir su ausencia familiar.

Su empleador le puede requerir que tome hasta 2 semanas humanos de su empleador para verificar cuales son los de su tiempo acumulado de vacaciones o tiempo libre pagado. Consulte con el departamento de recursos requisitos

¿Cómo se calcula la cantidad de los beneficios?

El Permiso Familiar Pagado de California le ofrece de 60 a un 70 por ciento de los sueldos que estaría ganando semanalmente (desde \$50 hasta \$1,300 semanales).

durante los últimos 5 a 18 meses antes de que comience su el solicitante podría recibir. Para obtener más información, visite la página de Internet (edd.ca.gov/PFL_Calculator) La cantidad de beneficios semanales se calcula con base la cantidad estimada del pago de beneficios semanal que ausencia familiar. El EDD ofrece un método para calcular en al sueldo más alto que haya ganado en un trimestre,

débito EDD Debit CardSM del Bank of America o por cheque Si reúne los requisitos para recibir beneficios, puede elegir como quiere recibir sus pagos: a través de la tarjeta de el cual le enviará el EDD por correo postal



<u> Ofrece protección de empleo</u> el Permiso Familiar Pagado?

El Permiso Familiar Pagano no ofrece protección de empleo ni le garantiza el derecho de regresar a su

<u>Médica (FMLA), la Ley de Derechos de la Familia de </u> otras leyes, tales como la Ley de Ausencia Familiar y Sin embargo, su empleo podría estar protegido por California (CFRA) o bajo ley titulada en inglés *New Parent Leave Act* (si califica)

planes y la razón para ausentarse de su empleo, de Usted debe notificar a su empleador acerca de sus acuerdo con las políticas de la empresa,

¿Cómo puedo solicitar beneficios?

Solicite beneficios del Permiso Familiar Pagado a través de SDI Online (edd.ca.gov/Disability/SDI_Online_Espanol.

impreso titulado en inglés Claim for Paid Family Leave Benefits (PFL) (DE 2501F). Para ordenar electrónicamente el formulario Jsted también puede solicitar beneficios usando el formulario en papel, visite la página de Internet en (edd.ca.gov/Forms).

También se requiere la información de la persona que recibe Cuando presente una solicitud para proporcionar cuidado a certificación debe ser completada por el médico profesional/ un familiar, debe proporcionar una certificación médica que demuestre que la persona que recibe cuidado sufre de una condición médica seria y que requiere de su cuidado. Esta médico que atiende a la persona que recibe el cuidado.

el cuidado y su firma.

hijo, tales como: copia del acta de nacimiento, el acuerdo de colocación para adopción o el documento que certifica que documentación que compruebe la relación entre usted y el usted ha sido aprobado para el cuidado de un niño bajo el vínculo paternal, debe de incluir junto con la solicitud, la Cuando presente una solicitud para establecer un programa de crianza temporal (foster care).

establecer un vínculo paternal se le enviará automáticamente a su solicitud de beneficios del Seguro de Incapacidad debido a Si usted actualmente está recibiendo beneficios del Seguro de Incapacidad debido a un embarazo, no es necesario que pida través de su cuenta de SDI Online o por correo postal cuando la solicitud para el Permiso Familiar Pagado. La solicitud para un embarazo termine.

Si usted tiene un seguro privado (voluntary plan), comuníquese cobertura y las instrucciones sobre cómo solicitar beneficios. con su empleador para obtener información acerca de su

Si se determina que no reúne los requisitos para recibir beneficios, tiene derecho a:

- Conocer el motivo por el cual se le están negando los beneficios.
- Apelar la resolución sobre su elegibilidad para beneficios. Para más información acerca del proceso de apelación, visite (edd.ca.gov/Disability/Appeals.htm).

Toda la información es confidencial, excepto la que sea para propósitos permitidos por la ley.

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2020 Standard Mileage Rates

Notice 2020-05

SECTION 1. PURPOSE

This notice provides the optional 2020 standard mileage rates for taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. This notice also provides the amount taxpayers must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that may be used in computing the allowance under a fixed and variable rate (FAVR) plan. Additionally, this notice provides the maximum fair market value (FMV) of employer-provided automobiles first made available to employees for personal use in calendar year 2020 for which employers may use the fleet-average valuation rule in § 1.61-21(d)(5)(v) of the Income Tax Regulations or the vehicle cents-per-mile valuation rule in § 1.61-21(e).

SECTION 2. BACKGROUND

Rev. Proc. 2019-46, 2019-49 I.R.B. 1301, provides rules for computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes, and for substantiating, under § 274(d) of the Internal Revenue Code and § 1.274-5, the amount of ordinary and necessary business expenses of local transportation or travel away from home. Taxpayers using the standard mileage rates must comply with Rev. Proc. 2019-46. However, a taxpayer is not required to use the substantiation methods described in Rev. Proc. 2019-46, but instead may substantiate using actual allowable expense amounts if the taxpayer maintains adequate records or other sufficient evidence.

An independent contractor conducts an annual study for the Internal Revenue Service of the fixed and variable costs of operating an automobile to determine the standard mileage rates for business, medical, and moving use reflected in this notice. The standard mileage rate for charitable use is set by § 170(i).

Longstanding regulations under § 61 provide special valuation rules for employer-provided automobiles. The amount that must be included in the employee's income and wages for the personal use of an employer-provided automobile generally is determined by reference to the automobile's FMV. If an employer chooses to use a special valuation rule, the special value is treated as the FMV of the benefit for income tax and employment tax purposes. Section 1.61-

21(b)(4). Two such special valuation rules, the fleet-average valuation rule and the vehicle cents-per-mile valuation rule, are set forth in § 1.61-21(d)(5)(v) and § 1.61-21(e), respectively. These two special valuation rules are subject to limitations, including that they may be used only in connection with automobiles having values that do not exceed a maximum amount set forth in the regulations.

SECTION 3. STANDARD MILEAGE RATES

The standard mileage rate for transportation or travel expenses is 57.5 cents per mile for all miles of business use (business standard mileage rate). See section 4 of Rev. Proc. 2019-46. However, § 11045 of the Tax Cuts and Jobs Act, Public Law 115-97, 131. Stat. 2054 (December 22, 2017) (the "TCJA") suspends all miscellaneous itemized deductions that are subject to the two-percent of adjusted gross income floor under § 67, including unreimbursed employee travel expenses, for taxable years beginning after December 31, 2017, and before January 1, 2026. Thus, the business standard mileage rate provided in this notice cannot be used to claim an itemized deduction for unreimbursed employee travel expenses during the suspension. Notwithstanding the foregoing suspension of miscellaneous itemized deductions, deductions for expenses that are deductible in determining adjusted gross income are not suspended. For example, members of a reserve component of the Armed Forces of the United States (Armed Forces), state or local government officials paid on a fee basis, and certain performing artists are entitled to deduct unreimbursed employee travel expenses as an adjustment to total income on line 11 of Schedule 1 of Form 1040 (2019), not as an itemized deduction on Schedule A of Form 1040 (2019), and therefore may continue to use the business standard mileage rate.

The standard mileage rate is 14 cents per mile for use of an automobile in rendering gratuitous services to a charitable organization under § 170. See section 5 of Rev. Proc. 2019-46.

The standard mileage rate is 17 cents per mile for use of an automobile: (1) for medical care described in § 213; or (2) as part of a move for which the expenses are deductible under § 217(g). See section 5 of Rev. Proc. 2019-46. Section 11049 of the TCJA suspends the deduction for moving expenses for taxable years beginning after December 31, 2017, and before January 1, 2026. However, the suspension does not apply to members of the Armed Forces on active duty who move pursuant to a military order and incident to a permanent change of station. Thus, except for taxpayers to whom § 217(g) applies, the standard mileage rate provided in this notice is not applicable for the use of an automobile as part of a move occurring during the suspension.

SECTION 4. BASIS REDUCTION AMOUNT

For automobiles a taxpayer uses for business purposes, the portion of the business standard mileage rate treated as depreciation is 24 cents per mile for 2016, 25 cents per mile for 2017, 25 cents per mile for 2018, 26 cents per mile for 2019, and 27 cents per mile for 2020. See section 4.04 of Rev. Proc. 2019-46.

SECTION 5. MAXIMUM STANDARD AUTOMOBILE COST

For purposes of computing the allowance under a FAVR plan, the standard automobile cost may not exceed \$50,400 for automobiles (including trucks and vans). See section 6.02(6) of Rev. Proc. 2019-46.

SECTION 6. MAXIMUM VALUE OF EMPLOYER-PROVIDED AUTOMOBILES

For purposes of the fleet-average valuation rule in § 1.61-21(d)(5)(v) and the vehicle cents-permile valuation rule in § 1.61-21(e), the maximum FMV of automobiles (including trucks and vans) first made available to employees in calendar year 2020 is \$50,400.

SECTION 7. EFFECTIVE DATE

This notice is effective for: (1) deductible transportation expenses paid or incurred on or after January 1, 2020; (2) mileage allowances or reimbursements paid to a charitable volunteer or a member of the Armed Forces to whom § 217(g) applies: (a) on or after January 1, 2020, and (b) for transportation expenses the charitable volunteer or such member of the Armed Forces pays or incurs on or after January 1, 2020; and (3) for purposes of the maximum FMV of employer-provided automobiles for which employers may use the fleet-average valuation rule in §1.61-21(d)(5)(v) or the vehicle cents-per-mile rule in §1.61-21(e), automobiles first made available to employees for personal use on or after January 1, 2020.

SECTION 8. EFFECT ON OTHER DOCUMENTS

Notice 2019-02 is superseded.

DRAFTING INFORMATION

The principal author of this notice is Anna Gleysteen of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information on this notice regarding the use of an employee-provided automobile, contact Ms. Gleysteen at (202) 317-7007 (not a toll-free number). For further information on this notice regarding the use of an employer-provided automobile, contact Stephanie Caden of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), at (202) 317-4774 (not a toll-free number).

https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2020

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MINIMUM WAGE INCREASES FOR CALIFORNIA LOS ANGELES CITY AND COUNTY

YEAR	FEDERAL	CALIFORNIA (effective January 1)		ANGI Cl	OS ELES TY e July 1)	COUN UNINCOR AREAS	COUNTY
2016	\$7.25	\$10.00		26 or more \$10.50	25 or fewer \$10.00	<u>26 or</u> <u>more</u> \$10.50	25 or fewer
2017		26 or more \$10.50	25 or fewer \$10.00	\$12.00	\$10.50	\$12.00	\$10.50
2018		\$11.00	\$10.50	\$13.25	\$12.00	\$13.25	\$12.00
2019		\$12.00	\$11.00	\$14.25	\$13.25	\$14.25	\$13.25
2020		\$13.00	\$12.00	\$15.00	\$14.25	\$15.00	\$14.25
2021		\$14.00	\$13.00		\$15.00		\$15.00
2022		\$15.00	\$14.00				

03-27-19

California Minimum Salary for Exempt Employees

Employees properly classified as exempt most receive a salary of at least twice the California State Minimum Wage. County and City ordinances concerning minimum wage does not change the amount to be paid.

(1)	January 1, 2017	\$43,680.00
(2)	January 1, 2018	\$45,760.00
(3)	January 1, 2019	\$49,920.00
(4)	January 1, 2020	\$54,080.00
(5)	January 1, 2021	\$58,240.00
(6)	January 1, 2022	\$62,400.00