



KNOW YOUR RIGHTS IN THE WORKPLACE

MICHIGAN & FEDERAL PRINTABLE LABOR LAWS

MICHIGAN PRINTABLE LABOR LAW GUIDE

Thank you for choosing LaborLawCenter™ to meet compliance regulations for you and your remote workers!

- This guide covers:**
- Remote Worker Use
 - Printing the Labor Law Posters
 - Sending Customized Acknowledgment Agreements

How to Use

The mandated state and federal labor law posters that all employees must be informed of are located in this document. State poster names are in red and federal poster names are in blue.

Your remote workers can reference these laws anytime by saving the file to their desktop or printing the individual posters.

How to Print the Individual Notices

Located at the bottom, right-hand corner on each poster is the print icon. The required print size from the regulating agency is listed next to the icon. Click on the icon to open the 'Print' window and proceed.

Look For This Button

PRINT

Official Print Size - 8.5" x 11"
Compliance Ready - Do Not Scale

NOTE: Each notice is formatted according to state or federal regulations, such as font size, posting size, color and layout. To be in compliance when printing the posters, do not scale.

How to Customize and Send the Acknowledgment Agreement

The last page of this document includes a 'Signature Acknowledgment'. A signed acknowledgement agreement is important to keep in employee records to show that each remote worker has been informed of their rights in case of labor disputes or lawsuits.

Before sending to your remote worker, you must complete the "Comments" field with:

- The reply-to email address or addresses that the remote worker should send the signed acknowledgement to
- Additional information your business requires, such as the Employee Identification Number or where to post instructions

Note: Please ensure the document is opened in Adobe Acrobat, not your web browser, in order to complete the Acknowledgement Agreement

Each remote worker must complete the "Employee Name" and "Date Received" fields before sending back.

Fill In Comments

ACKNOWLEDGEMENT

I certify that I have received and read the contents of the Labor Laws.

Employee Name: _____

Date Received: _____

Signature of Recipient: _____

Comments:

SUBMIT ACKNOWLEDGEMENT

NOTE: Signed acknowledgments should be stored securely by the administrator. That agreement is the only electronic acknowledgment copy for your records. LaborLawCenter™ does not store or keep on file your records.

ATTENTION EMPLOYEES

The Michigan Whistleblowers' Protection Act (469 P.A. 1980) creates certain protections and obligations for employees and employers under Michigan law.

PROTECTIONS: It is illegal for employers in Michigan to discharge, threaten or otherwise discriminate against you regarding your compensation, terms, conditions, location or privileges of employment because you or a person acting on your behalf reports or is about to report a violation or a suspected violation of federal, state or local laws, rules or regulations to a public body. It is illegal for employers in Michigan to discharge, threaten or otherwise discriminate against you regarding your compensation, terms, conditions, location or privileges of employment because you take part in a public hearing, investigation, inquiry or court action.

OBLIGATIONS: The Act does not diminish or impair either your rights or the rights of your employer under any collective bargaining agreement. The Act does not require your employer to compensate you for your participation in a public hearing, investigation, inquiry, or court action. The Act does not protect you from disciplinary action if you make a report to a public body that you know is false.

ENFORCEMENT: If you believe that your employer has violated this Act you may bring civil action in circuit court within 90 days of the alleged violation of the Act

PENALTIES: Persons found in violation of this Act may be subject to a civil fine of up to \$500.00. If your employer has violated this Act the court can order your reinstatement, the payment of back wages, full reinstatement of fringe benefits and seniority rights, actual damages, or any combination of these remedies. The court may also award all or a portion of the costs of litigation, including reasonable attorney fees and witness fees to the complainant if the court believes such an award is appropriate.

This poster is provided as a *courtesy* of the Michigan Occupational Safety and Health Administration (MIOSHA). MIOSHA **does not enforce** the Michigan Whistleblowers' Protection Act (469 P.A.1980)

Visit our website at www.michigan.gov/miosha for additional information.

PRINT

MICHIGAN MINIMUM WAGE



GRETCHEN WHITMER
GOVERNOR

Michigan Department of Labor and Economic Opportunity
Wage and Hour Division
PO Box 30476, Lansing, MI 48909-7976
REQUIRED POSTER
GENERAL REQUIREMENTS - MINIMUM WAGE and OVERTIME



SUSAN CORBIN
DIRECTOR

Coverage

The Improved Workforce Opportunity Wage Act (IWOWA), Public Act 337 of 2018, as amended, covers employers who employ 2 or more employees 16 years of age and older.

Minimum Hourly Wage Rate

Employees must be paid at least:

Effective Date	Minimum Hourly Wage Rate	Tipped Employee		85%** Rate
		Minimum Hourly Rate	Reported Average Hourly Tips	
January 1, 2023	\$10.10*	\$3.84	\$6.26	\$8.59
January 1, 2024	\$10.33*	\$3.93	\$6.40	\$8.78
January 1, 2025	\$10.56*	\$4.01	\$6.55	\$8.98

*An increase in the minimum hourly wage rate as prescribed in subsection (1) does not take effect if the unemployment rate for this state, as determined by the Bureau of Labor Statistics, United States Department of Labor, is 8.5% or greater for the calendar year preceding the calendar year of the prescribed increase. An increase in the minimum hourly wage rate as prescribed in subsection (1) that does not take effect pursuant to this subsection takes effect in the first calendar year following a calendar year for which the unemployment rate for this state, as determined by the Bureau of Labor Statistics, United States Department of Labor, is less than 8.5%.

▶ **Minors 16-17 years of age may be paid 85% of the minimum hourly wage rate.

Training Wage - A training wage of \$4.25 per hour may be paid to employees 16 to 19 years of age for the first 90 days of employment.

Overtime - Employees covered by the IWOWA must be paid 1-1/2 times their regular rate of pay for hours worked over 40 in a workweek. The following are exempt from overtime requirements: employees exempt from the minimum wage provisions of the Fair Labor Standards Act of 1938, 29 USC 201 to 219 (except certain domestic service employees), professional, administrative, or executive employees; elected officials and political appointees; employees of amusement and recreational establishments operating less than 7 months of the year; agricultural employees, and any employee not subject to the minimum wage provisions of the act.

Compensatory Time - If an employer meets certain conditions, employees may agree to receive compensatory time of 1-1/2 hours for each hour of overtime worked. The agreement must be voluntary, in writing, and obtained before the compensatory time is earned. All compensatory time earned must be paid to an employee. Accrued compensatory time may not exceed 240 hours. Employers must keep a record of compensatory time earned and paid. Contact the Wage and Hour Division for information on the conditions an employer must meet in order to offer compensatory time off in lieu of overtime compensation.

Equal Pay - An employer shall not discriminate on the basis of sex by paying employees a rate which is less than the rate paid to employees of the opposite sex for equal work on jobs requiring equal skill, effort, and responsibility performed under similar working conditions - except where payment is pursuant to a seniority system, merit system or system measuring earnings on the basis of quantity or quality of production or a differential other than sex.

Enforcement - An employee may either file civil action for recovery of unpaid minimum wages or overtime, or they may file a complaint with the Department of Labor and Economic Opportunity. The department may investigate a complaint and file civil action to collect unpaid wages or overtime due the employee and all employees of an establishment. Recovery under this act can include unpaid minimum wages or overtime, plus an equal additional amount as liquidated damages, costs, and reasonable attorney fees. A civil fine of \$1,000 can be assessed to an employer who does not pay minimum wage or overtime.

LEO is an equal opportunity employer/program.

Auxiliary aids, services and other reasonable accommodations are available, upon request, to individuals with disabilities.

www.michigan.gov/wagehour • Toll Free 1-855-4MI-WAGE (1-855-464-9243)

WHD 9904 (Revised • 12/2023)

PRINT

PAID MEDICAL LEAVE ACT



GRETCHEN WHITMER
GOVERNOR

Michigan Department of Licensing and Regulatory Affairs
Wage and Hour Division
PO Box 30476, Lansing, MI 48909-7976

SUSAN CORBIN
DIRECTOR

REQUIRED POSTER GENERAL REQUIREMENTS – PAID MEDICAL LEAVE ACT*

Coverage - The Paid Medical Leave Act, 2018 Public Act 338, as amended by 2018 Public Act 369, effective March 29, 2019, covers employers who employ 50 or more individuals. The act covers individuals engaged in service to an employer in the business of the employer and from whom an employer is required to withhold for federal income tax purposes. An eligible employee does not include executive, administrative, and professional overtime exempt employees, employees covered by a private collective bargaining agreement that is in effect, employees of the United States government, another state, or a political subdivision of another state, individuals whose primary work location is not in this state, individuals 16-19 years of age being paid the youth training wage in accordance with the Improved Workforce Opportunity Wage Act, temporary employees as described in the Michigan Employment Security Act, variable hour employees as defined by 26 CFR 54.4980H-1, employees covered by the Railway Labor Act and Railroad Unemployment Insurance Act, individuals employed by an employer for 25 weeks or fewer in a calendar year for a job scheduled for 25 weeks or fewer, individuals who worked, on average, fewer than 25 hours per week during the immediately preceding calendar year. (See section 2 of The Paid Medical Leave Act, 2018 Public Act 338.)

Paid Medical Leave Accrual - Paid medical leave accrual begins on March 29, 2019, or upon commencement of the employee's employment, whichever is later. Paid medical leave is accrued at a rate of 1 hour for every 35 actual hours worked; however, an employer is not required to allow accrual of over 1 hour in a calendar week or more than 40 hours in a benefit year. A benefit year is any consecutive 12-month period used by an employer to calculate an eligible employee's benefits. Employees can carry over up to 40 hours of unused accrued paid medical leave from one benefit year to the next; however, employers are not required to allow employees to use more than 40 hours in a single benefit year. An employer may provide the total amount of paid medical leave all at once by providing at least 40 hours at the beginning of the benefit year or on the date that the individual becomes eligible during the benefit year on a prorated basis. If an employer adopts this practice, it does not have to permit employees to carry over unused leave to the next benefit year. (See section 3 of the Paid Medical Leave Act, 2018 Public Act 338.)

Paid Medical Leave Usage - An employee may use paid medical leave as it is accrued except an employer may require an employee to wait until the 90th calendar day after commencing employment before using accrued paid medical leave. Paid medical leave must be used in 1-hour increments unless the employer has a different increment policy set forth in writing in an employee handbook or other employee benefit document. Employees must follow the employer's usual and customary notice, procedural, and documentation requirements for requesting leave. The employee must be allowed at least 3 days to provide documentation. Employees may take paid medical leave for any of the following:

- Physical or mental illness, injury, or health condition of the employee or his or her family member
- Medical diagnosis, care, or treatment of the employee or employee's family member
- Preventative care of the employee or his or her family member
- Closure of the employee's primary workplace by order of a public official due to a public health emergency
- The care of his or her child whose school or place of care has been closed by order of a public official due to a public health emergency
- The employee's or his or her family member's exposure to a communicable disease that would jeopardize the health of others as determined by health authorities or a health care provider

For domestic violence and sexual assault situations, employees may use paid medical leave for any of the following:

- Medical care or psychological or other counseling
- Receiving services from a victim services organization
- Relocation and obtaining legal services
- Participation in civil or criminal proceedings related to or resulting from the domestic violence or sexual assault

Employee Rights - An employee may file a complaint with the Department of Labor and Economic Opportunity (LEO) within 6 months of the alleged violation. LEO shall investigate a complaint and attempt mediation, where appropriate.

Penalties - If informal resolution is unsuccessful and a violation found, payment of paid medical leave improperly withheld will be requested and penalties may be imposed. An employer who fails to provide paid medical leave is subject to an administrative fine of not more than \$1,000.00. An employer who willingly violates the posting requirement is subject to an administrative fine of not more than \$100.00 for each separate violation.

*For precise language of the statute, see Public Act 338 of 2018, as amended

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www.michigan.gov/wagehour • Toll Free 1-855-4MI-WAGE (1-855-464-9243)

WHD 9911 (Revised • 8/2021)

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CHILD LABOR LAWS



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY

Informational Sheet

Youth Employment Standards Act 90 of 1978, as amended

SUSAN CORBIN
DIRECTOR

POSTING REQUIREMENT

MCL 409.110 Minor under 16 years; days and hours of employment.

Sec. 10. A minor under 16 years shall not be employed in an occupation subject to this act for more than 6 days in 1 week, nor for a period longer than a weekly average of 8 hours per day or 48 hours in 1 week, nor more than 10 hours in 1 day. The minor shall not be employed between the hours of 9 p.m. and 7 a.m. A minor who is a student in school shall not be employed more than a combined school and work week of 48 hours during the period when school is in session.

MCL 409.111 Minor 16 years and over; days and hours of employment; employment in agricultural processing.

Sec. 11. (1) Except as provided in subsection (3), a person shall not employ a minor 16 years of age or older in an occupation subject to this act for more than any of the following periods: (a) Six days in 1 week. (b) An average of 8 hours per day in 1 week. (c) Ten hours in 1 day. (d) Subject to subdivision (e), 48 hours in 1 week. (e) If the minor is a student in school and school is in session, 24 hours in 1 week.

(2) Except as provided in subsection (3), a person shall not employ a minor 16 years of age or older between 10:30 p.m. and 6 a.m. However, except as provided in subsection (3), a person may employ a minor 16 years of age or older who is a student in school until 11:30 p.m. on any of the following days: (a) On Fridays and Saturdays. (b) During school vacation periods. (c) During periods when the minor is not regularly enrolled in school.

(3) A person may employ a minor 16 years of age or older in farming operations involved in the production of seed or in agricultural processing for a period greater than the periods described in subsections (1) and (2) if all of the following conditions are met: If a minor is a student in school, the period greater than the periods described in subsections (1) and (2) occurs when school is not in session. (a) The minor is employed for not more than 11 hours in 1 day. (b) The minor is employed for not more than 62 hours in any week. However, the employer shall not require the minor to work more than 48 hours during any week without the consent of the minor. (c) The minor is not employed between 2 a.m. and 5:30 a.m. (d) The agricultural processing employer maintains on file a written acknowledgment of the minor's parent or guardian consenting to the period of employment authorized under this subsection.

(4) As used in this section: (a) "Agricultural processing" means the cleaning, sorting or packaging of fruits or vegetables. (b) "Farming operations involved in the production of seed" means farming activities and research involved in the production of seed, including plant detasseling, hand-pollination, roguing, or hoeing, and any other similar farming activity required for commercial seed production.

History: Am. 1978, Act 90, Eff. June 1, 1978 ;-- Am. 1995, Act 251, Eff. Mar. 28, 1996 ;-- Am. 1996, Act 499, Imd. Eff. Jan. 9, 1997 ;-- Am. 2000, Act 418, Imd. Eff. Jan. 8, 2001 ;-- Am. 2011, Act 197, Imd. Eff. Oct. 18, 2011

MCL 409.112 Meal and rest period.

Sec. 12. A minor shall not be employed for more than 5 hours continuously without an interval of at least 30 minutes for a meal and rest period. An interval of less than 30 minutes shall not be considered to interrupt a continuous period of work.

MCL 409.112a Prohibition of minors working alone in occupation involving a cash transaction after sunset or 8 p.m. at fixed location.

Sec. 12a. A minor who would otherwise be permitted under this act to be employed in an occupation subject to this act shall not be employed in an occupation that involves a cash transaction subject to this act after sunset or 8 p.m., whichever is earlier, at a fixed location unless an employer or other employee 18 years of age or older is present at the fixed location during those hours.

History: Add. 1980, Act 436, Eff. Mar. 31, 1981.

IMPORTANT: *Administrative Rule, R408.6207 REQUIRES A MINOR SUBJECT TO ACT 90 BE SUPERVISED BY THE EMPLOYER OR ANOTHER EMPLOYEE 18 YEARS OF AGE OR OLDER*

LEO is an equal opportunity employer/program.

Auxiliary aids, services and other reasonable accommodations are available, upon request, to individuals with disabilities.

WAGE AND HOUR DIVISION

P.O. Box 30476 • Lansing, Michigan 48909-7976

OVERNIGHT MAIL ADDRESS: 2407 N. GRAND RIVER • LANSING, MICHIGAN 48906

Toll Free: 1-855-4MI-WAGE (1-855-464-9243 • (517) 284-7800 • FAX (517) 763-0110

www.michigan.gov/wagehour

WHD-9919 08/21

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MICHIGAN SAFETY AND HEALTH PROTECTION ON THE JOB

THE MICHIGAN OCCUPATIONAL SAFETY AND HEALTH ACT, 1974 P.A. 154, AS AMENDED, REQUIRES POSTING OF THIS DOCUMENT IN A CENTRAL AND CONSPICUOUS LOCATION. FAILURE TO DO SO MAY RESULT IN A PENALTY

The Michigan Occupational Safety and Health Act (MIOSH Act), Act No. 154 of the Public Acts of 1974, as amended, provides job safety and health protection for Michigan employees through the maintenance of safe and healthful working conditions. Under the MIOSH Act and a state plan approved in September 1973 by the U.S. Department of Labor, the Michigan Department of Labor and Economic Opportunity is responsible for administering the Act. Department representatives conduct job site inspections and investigations to ensure compliance with the Act and with safety and health standards.

The contents of this poster describe many important provisions of the Act. These provisions apply equally to employers and employees in either private industry or the public sector.

EMPLOYER REQUIREMENTS: MIOSHA requires that each employer:

1. Furnish to each employee employment and a place of employment which is free from recognized hazards that are causing or are likely to cause death or serious physical harm to the employee.
2. Comply with promulgated rules and standards and with orders issued pursuant to the Act.
3. Post this and other notices and use other appropriate measures to keep his or her employees informed of their protection and obligations under the Act, including the provisions of applicable rules and standards.
4. Notify the Michigan Department of Labor and Economic Opportunity within 8 hours of any work-related fatality. Notification may be accomplished by calling 1-800-858-0397.
5. Notify the Michigan Department of Labor and Economic Opportunity within 24 hours of all work-related inpatient hospitalizations, amputations and losses of an eye. Notification may be accomplished by calling 844-464-6742 (4MIOSH).
6. Make available to employees, for inspection and copying, all medical records and health data in the employer's possession pertaining to that employee.
7. Afford an employee an opportunity with or without compensation to attend all meetings between the Department of Labor and Economic Opportunity and the employer relative to any appeal of a citation by

COMPLAINTS: Employees and employee representatives who believe that an unsafe or unhealthful condition exists in their workplace have the right to request an inspection by giving written notice to the Department of Licensing and Regulatory Affairs. If a condition exists which may present an immediate danger, the Department should be notified in the most expedient manner without regard to a written notice. The names of complainants will be kept confidential and not revealed upon the request of the employee. Employees also have the right to bring unsafe or unhealthful conditions to the attention of the department representative during the conduct of an inspection or investigation.

The Act provides that employees may not be discharged or in any manner discriminated against for filing a complaint or exercising any of their rights under the Act. An employee who believes he or she has been discriminated against may file a complaint with the Michigan Department of Labor and Economic Opportunity within 30 days of the alleged discrimination.

The U.S. Department of Labor is monitoring the operation of the Michigan Occupational Safety and Health Administration (MIOSH) to assure the effective administration of the state act. Any person may make a written complaint regarding the state administration of the state act directly to the Regional Office of OSHA, 230 South Dearborn, Chicago, Illinois 60604.

CITATIONS: If upon inspection or investigation the Michigan Department of Labor and Economic Opportunity believes that a requirement of the Act has been violated, a citation alleging such violation and setting a time period for correction will be issued to the employer. The citation must be prominently posted at or near the place of the alleged violation for three days or until the violation is corrected, whichever is later.

The Act provides for first instance penalties of up to \$7,000 for a violation. Penalties of up to \$7,000 per day may be assessed for failure to correct a violation within a proposed abatement period. Any employer who willfully or repeatedly violates the Act may be assessed penalties of up to \$70,000 for each such violation. Employers may appeal the alleged citation, the proposed penalties or the abatement periods to the Department and to the Board of Health and Safety

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OCCUPATIONAL SAFETY AND HEALTH PROTECTION (Continued)

the employer.

8. Give the representative of employees the opportunity to accompany the department during the inspection or investigation of a place of employment and to prohibit the suffering of any loss of wages or fringe benefits or discriminate against the representative of employees for time spent participating in the inspection, investigation, or opening and closing conferences.
9. Provide personal protective equipment, at the employer's expense, when it is specifically required by a MIOSHA standard.
10. Not permit an employee, other than an employee whose presence is necessary to avoid, correct or remove an imminent danger, to operate equipment or engage in a process which has been tagged by the Department and which is the subject of an order issued by the Department identifying that an imminent danger exists.
11. To promptly notify an employee who was or is being exposed to toxic materials or harmful physical agents in concentrations or at levels which exceed those prescribed by a MIOSHA standard.

EMPLOYEE REQUIREMENTS: MIOSHA requires that each employee:

1. Comply with promulgated rules and standards and with orders issued pursuant to the Act.
2. Not remove, displace, destroy, or carry off a safeguard furnished or provided for use in a place of employment, or interfere in any way with the use thereof by any other person.

INSPECTIONS/INVESTIGATIONS: Inspections and investigations are conducted by trained personnel. The Act requires that an employer representative and a representative of employees be given an opportunity to accompany the department representative for the purpose of aiding in the inspection or investigation.

If a representative of employees does not participate, the department representative will consult with a number of employees concerning matters of safety or health in the place of employment.

Compliance and Appeals. Employees may appeal the abatement period in a similar manner. Employees also may appeal to the Board of Health and Safety Compliance and Appeals any decision issued by the Department in response to an employer appeal.

Criminal penalties also are provided for in the Act. A person who knowingly makes a false statement or report pursuant to the Act upon conviction is punishable by a fine of up to \$10,000 or may be imprisoned for not more than 6 months or both. Any willful violation resulting in death of an employee, upon conviction, is punishable by a fine of up to \$10,000 or by imprisonment for not more than one year or both. A second conviction doubles the maximum monetary penalty and is punishable by imprisonment for up to three years.

VOLUNTARY ACTIVITY & COMPLIANCE ASSISTANCE: The act encourages employers and employees to reduce workplace hazards voluntarily.

The Michigan Department of Labor and Economic Opportunity offers limited onsite consultation assistance to employers to assist them in achieving compliance with occupational safety and health standards. Training specialists are available and can give advice on the correction of hazardous conditions and on the development of safety and health systems. Department staff are available to conduct seminars and training relative to occupational safety and health for both employer and employee groups. Requests for service should be addressed to the department at the address shown below.

The U.S. Department of Labor will continue to enforce federal standards governing maritime operations of long shoring, shipbuilding, ship breaking and ship repairing. These issues are not covered by the Michigan Plan for Occupational Safety and Health

MORE INFORMATION:

Michigan Department of Labor and Economic Opportunity
Michigan Occupational Safety and Health Administration
530 W. Allegan Street, P.O. Box 30643
Lansing, Michigan 48909-8143
www.michigan.gov/miosha

THIS IS AN IMPORTANT DOCUMENT - DO NOT COVER!



MIOSHA Complaint Hotline	1-800-866-4674
Fatality Hotline	1-800-858-0397
MIOSHA Injuries/Illnesses Reporting	1-844-464-6742
Consultation and Training Assistance	1-517-284-7720



The Michigan Department of Labor and Economic Opportunity (LEO) is a equal opportunity employers/program.

MIOSHA/CET 2010 (06/21)

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WORKERS' COMPENSATION

MICHIGAN DEPARTMENT OF
LABOR AND ECONOMIC OPPORTUNITY

State of Michigan
Workers' Disability Compensation Agency

Employees -- Know Your Rights!

▪ **Remember - It is important to report your injury to your employer.**

▪ **Medical Care**

You are entitled to reasonable and necessary medical care for work-related injuries or diseases. Employers or their insurance carriers are required by law to provide these services. During the first 28 days of treatment, your employer has the right to choose the physician. After 28 days you are free to change physicians, but you must notify your employer of the change. If you receive treatment from a physician of your choice, you shall obtain and promptly furnish a report to your employer.

If your employer refuses to provide medical care, you should contact Michigan's Workers' Disability Compensation Agency at its toll-free telephone number: **1-888-396-5041**.

You should not receive a bill from a health care provider for treatment of a covered work-related injury or illness. If you do receive such a bill, you should contact your employer or the employer's insurance carrier.

▪ **Wage Loss Benefits**

You are entitled to weekly workers' compensation benefits if you suffer a wage loss for more than seven consecutive days. These benefits may be claimed as long as a disability and wage loss continue. Generally, the benefit rate is 80% of your after-tax average weekly wage, subject to a maximum rate.

▪ **Vocational Rehabilitation**

If you are unable to perform the work that you have done previously, you are entitled to vocational rehabilitation. The number one goal is your return to work with your employer. If you cannot do this or require assistance in finding a new job, vocational rehabilitation services can help.

To be completed by the employer

_____ Employer Name
_____ Employer Contact Person and Telephone Number
_____ Workers' Compensation Insurance Carrier Name

If you have questions, please call the State of Michigan Workers' Disability Compensation Agency **Toll-free 1-888-396-5041**

Additional information is on the agency's website at <http://michigan.gov/wdca>.

EMPLOYER: PLEASE POST THIS NOTICE FOR YOUR EMPLOYEES TO SEE!

WC-PUB-005 (8/19)

PRINT

RIGHT TO KNOW LAW

This Workplace Covered by the Michigan Right To Know Law

Employers must make available for employees in a readily accessible manner, Safety Data Sheets (SDS) for those hazardous chemicals in their workplace.

Employees cannot be discharged or discriminated against for exercising their rights including the request for information on hazardous chemicals.

Employees must be notified and given direction (by employer posting) for locating Safety Data Sheets and the receipt of new or revised SDS(s).

When the employer has not provided a SDS, employees may request assistance in obtaining SDS from the:

Michigan Department of Labor and Economic Opportunity (LEO)
Michigan Occupational Safety and Health Administration General Industry Safety and Health Division (517) 284-7750
Construction Safety and Health Division and Asbestos Licensing (517) 284-7680
www.michigan.gov/miosha

MIOSHA/CET #2105 (Rev. 12/19)



SDS(s) For This Workplace Are Located At

Location(s)

Location(s)

Person(s) responsible for SDS(s)

Phone

LEO is an equal opportunity employer/program.

As Required by the Michigan Right To Know Law

New or Revised SDS

TO BE POSTED THROUGHOUT THE WORKPLACE NEXT TO THE SAFETY DATA SHEETS (SDS) LOCATION POSTERS

New or Revised	Receipt Date	Posting Date	Locations of New or Revised SDS
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Michigan Department of Labor and Economic Opportunity (LEO)
Michigan Occupational Safety and Health Administration
Consultation Education and Training Division
(517) 284-7720

For further information,
visit our website at:
www.michigan.gov/miosha



Paid in part with
Federal OSHA funds.
MIOSHA/CET #2106 (Revised 12/19)
LEO is an equal opportunity employer/program.

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DISCRIMINATION

MICHIGAN LAW PROHIBITS DISCRIMINATION

IN EMPLOYMENT, EDUCATION, HOUSING, PUBLIC ACCOMMODATION, LAW ENFORCEMENT
OR PUBLIC SERVICE

BASED ON

religion, race, color, national origin, sex, disability, age¹, marital status¹, height²,
weight², arrest record², genetic information², and familial status³

Persons with disabilities needing accommodations for employment must notify their
employers in writing within 182 days.

¹ Under the education article, age and marital status are prohibited considerations
for admissions only

² in employment only³ in housing only

If you think you have been **discriminated** against, you may file a complaint with the Michigan Department of Civil Rights.

Call 1-800-482-3604
Video Phone: 313-437-7035
www.michigan.gov/mdcr



Post in a conspicuous place.

02-2017

PRINT

UNEMPLOYMENT INSURANCE

Notice To All Employees: Information about Unemployment Benefits

This employer is covered by the

MICHIGAN EMPLOYMENT SECURITY ACT

Unemployment benefits are payable to qualified and eligible workers of this employer through Michigan's Unemployment Insurance Agency.

File an unemployment claim online

If you become unemployed, you can file your new unemployment claim or reopen an established claim online through the Michigan Web Account Manager (MiWAM) at www.michigan.gov/uia. Click on MiWAM for Workers.

A claim for benefits begins the week it is filed. File your claim the first week you become unemployed.

For complete information about your benefit rights and responsibilities, review the Handbook for Unemployed Workers at michigan.gov/uia.

STATE OF MICHIGAN DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY UNEMPLOYMENT INSURANCE AGENCY

UIA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.

Michigan Department of Labor and Economic Opportunity
Unemployment Insurance Agency; Authority: Michigan Administrative
Code, Section R 421.105; Paid for with federal funds.

UIA 1710
(Rev. 12-19)



FEDERAL MINIMUM WAGE

EMPLOYEE RIGHTS UNDER THE FAIR LABOR STANDARDS ACT

FEDERAL MINIMUM WAGE \$7.25

PER HOUR
BEGINNING
JULY 24, 2009

The law requires employers to display this poster where employees can readily see it.

OVERTIME PAY At least 1 ½ times your regular rate of pay for all hours worked over 40 in a workweek.

CHILD LABOR An employee must be at least 16 years old to work in most non-farm jobs and at least 18 to work in non-farm jobs declared hazardous by the Secretary of Labor. Youths 14 and 15 years old may work outside school hours in various non-manufacturing, non-mining, non-hazardous jobs with certain work hours restrictions. Different rules apply in agricultural employment.

TIP CREDIT Employers of “tipped employees” who meet certain conditions may claim a partial wage credit based on tips received by their employees. Employers must pay tipped employees a cash wage of at least \$2.13 per hour if they claim a tip credit against their minimum wage obligation. If an employee’s tips combined with the employer’s cash wage of at least \$2.13 per hour do not equal the minimum hourly wage, the employer must make up the difference.

NURSING MOTHERS The FLSA requires employers to provide reasonable break time for a nursing mother employee who is subject to the FLSA’s overtime requirements in order for the employee to express breast milk for her nursing child for one year after the child’s birth each time such employee has a need to express breast milk. Employers are also required to provide a place, other than a bathroom, that is shielded from view and free from intrusion from coworkers and the public, which may be used by the employee to express breast milk.

ENFORCEMENT The Department has authority to recover back wages and an equal amount in liquidated damages in instances of minimum wage, overtime, and other violations. The Department may litigate and/or recommend criminal prosecution. Employers may be assessed civil money penalties for each willful or repeated violation of the minimum wage or overtime pay provisions of the law. Civil money penalties may also be assessed for violations of the FLSA’s child labor provisions. Heightened civil money penalties may be assessed for each child labor violation that results in the death or serious injury of any minor employee, and such assessments may be doubled when the violations are determined to be willful or repeated. The law also prohibits retaliating against or discharging workers who file a complaint or participate in any proceeding under the FLSA.

ADDITIONAL INFORMATION

- Certain occupations and establishments are exempt from the minimum wage, and/or overtime pay provisions. Certain narrow exemptions also apply to the pump at work requirements.
- Special provisions apply to workers in American Samoa, the Commonwealth of the Northern Mariana Islands, and the Commonwealth of Puerto Rico.
- Some state laws provide greater employee protections; employers must comply with both.
- Some employers incorrectly classify workers as “independent contractors” when they are actually employees under the FLSA. It is important to know the difference between the two because employees (unless exempt) are entitled to the FLSA’s minimum wage and overtime pay protections and correctly classified independent contractors are not.
- Certain full-time students, student learners, apprentices, and workers with disabilities may be paid less than the minimum wage under special certificates issued by the Department of Labor.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

1-866-487-9243
www.dol.gov/agencies/whd



WH1088 REV 04/23

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EEOC - Know Your Rights: Workplace Discrimination is Illegal



Know Your Rights: Workplace Discrimination is Illegal

The U.S. Equal Employment Opportunity Commission (EEOC) enforces Federal laws that protect you from discrimination in employment. If you believe you've been discriminated against at work or in applying for a job, the EEOC may be able to help.

Who is Protected?

- Employees (current and former), including managers and temporary employees
- Job applicants
- Union members and applicants for membership in a union

What Organizations are Covered?

- Most private employers
- State and local governments (as employers)
- Educational institutions (as employers)
- Unions
- Staffing agencies

What Types of Employment Discrimination are Illegal?

Under the EEOC's laws, an employer may not discriminate against you, regardless of your immigration status, on the bases of:

- Race
- Color
- Religion
- National origin
- Sex (including pregnancy, childbirth, and related medical conditions, sexual orientation, or gender identity)
- Age (40 and older)
- Disability
- Genetic information (including employer requests for, or purchase, use, or disclosure of genetic tests, genetic services, or family medical history)
- Retaliation for filing a charge, reasonably opposing

- discrimination, or participating in a discrimination lawsuit, investigation, or proceeding
- Interference, coercion, or threats related to exercising rights regarding disability discrimination or pregnancy accommodation

What Employment Practices can be Challenged as Discriminatory?

All aspects of employment, including:

- Discharge, firing, or lay-off
- Harassment (including unwelcome verbal or physical conduct)
- Hiring or promotion
- Assignment
- Pay (unequal wages or compensation)
- Failure to provide reasonable accommodation for a disability; pregnancy, childbirth, or related medical condition; or a sincerely-held religious belief, observance or practice
- Benefits
- Job training
- Classification
- Referral
- Obtaining or disclosing genetic information of employees
- Requesting or disclosing medical information of employees
- Conduct that might reasonably discourage someone from opposing discrimination, filing a charge, or participating in an investigation or proceeding

- Conduct that coerces, intimidates, threatens, or interferes with someone exercising their rights, or someone assisting or encouraging someone else to exercise rights, regarding disability discrimination (including accommodation) or pregnancy accommodation

What can You Do if You Believe Discrimination has Occurred?

Contact the EEOC promptly if you suspect discrimination. Do not delay, because there are strict time limits for filing a charge of discrimination (180 or 300 days, depending on where you live/work). You can reach the EEOC in any of the following ways:

Submit an inquiry through the EEOC's public portal: <https://publicportal.eeoc.gov/Portal/Login.aspx>

Call 1-800-669-4000 (toll free)
1-800-669-6820 (TTY)
1-844-234-5122 (ASL video phone)

Visit an EEOC field office (information at www.eeoc.gov/field-office)

E-Mail info@eeoc.gov

Additional information about the EEOC, including information about filing a charge of discrimination, is available at www.eeoc.gov.



EMPLOYERS HOLDING FEDERAL CONTRACTS OR SUBCONTRACTS

The Department of Labor's Office of Federal Contract Compliance Programs (OFCCP) enforces the nondiscrimination and affirmative action commitments of companies doing business with the Federal Government. If you are applying for a job with, or are an employee of, a company with a Federal contract or subcontract, you are protected under Federal law from discrimination on the following bases:

Race, Color, Religion, Sex, Sexual Orientation, Gender Identity, National Origin Executive Order 11246, as amended, prohibits employment discrimination by Federal contractors based on race, color, religion, sex, sexual orientation, gender identity, or national origin, and requires affirmative action to ensure equality of opportunity in all aspects of employment.

Asking About, Disclosing, or Discussing Pay Executive Order 11246, as amended, protects applicants and employees of Federal contractors from discrimination based on inquiring about, disclosing, or discussing their compensation or the compensation of other applicants or employees.

Disability Section 503 of the Rehabilitation Act of 1973, as amended, protects qualified individuals with disabilities from discrimination in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment by Federal contractors. Disability discrimination includes not making reasonable accommodation to the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or employee, barring undue hardship to the employer. Section 503 also requires that Federal contractors take affirmative action to employ and advance in employment qualified individuals with disabilities at all levels of employment, including the executive level.

Protected Veteran Status The Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended, 38 U.S.C. 4212, prohibits employment discrimination against, and requires affirmative action to recruit, employ, and advance in employment, disabled veterans, recently separated veterans (i.e., within three years of discharge or release from active duty), active duty wartime or campaign badge veterans, or Armed Forces service medal veterans.

Retaliation Retaliation is prohibited against a person who files a complaint of discrimination, participates in an OFCCP proceeding, or otherwise opposes discrimination by Federal contractors under these Federal laws. Any person who believes a contractor has violated its nondiscrimination or affirmative action obligations under OFCCP's authorities should contact immediately:

The Office of Federal Contract Compliance Programs (OFCCP)
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210
1-800-397-6251 (toll-free)

If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services. OFCCP may also be contacted by submitting a question online to OFCCP's Help Desk at

<https://ofccphelpdesk.dol.gov/s/>, or by calling an OFCCP regional or district office, listed in most telephone directories under U.S. Government, Department of Labor and on OFCCP's "Contact Us" webpage at <https://www.dol.gov/agencies/ofccp/contact>.

PROGRAMS OR ACTIVITIES RECEIVING FEDERAL FINANCIAL ASSISTANCE

Race, Color, National Origin, Sex In addition to the protections of Title VII of the Civil Rights Act of 1964, as amended, Title VI of the Civil Rights Act of 1964, as amended, prohibits discrimination on the basis of race, color or national origin in programs or activities receiving Federal financial assistance. Employment discrimination is covered by Title VI if the primary objective of the financial assistance is provision of employment, or where employment discrimination causes or may cause discrimination in providing services under such programs. Title IX of the Education Amendments of 1972 prohibits employment discrimination on the basis of sex in educational programs or activities which receive Federal financial assistance.

Individuals with Disabilities Section 504 of the Rehabilitation Act of 1973, as amended, prohibits employment discrimination on the basis of disability in any program or activity which receives Federal financial assistance. Discrimination is prohibited in all aspects of employment against persons with disabilities who, with or without reasonable accommodation, can perform the essential functions of the job. If you believe you have been discriminated against in a program of any institution which receives Federal financial assistance, you should immediately contact the Federal agency providing such assistance.

(Revised 6/27/2023)

PRINT

Your Employee Rights Under the Family and Medical Leave Act

What is FMLA leave? The Family and Medical Leave Act (FMLA) is a federal law that provides eligible employees with **job-protected leave** for qualifying family and medical reasons. The U.S. Department of Labor's Wage and Hour Division (WHD) enforces the FMLA for most employees.

Eligible employees can take **up to 12 workweeks** of FMLA leave in a 12-month period for:

- The birth, adoption or foster placement of a child with you,
- Your serious mental or physical health condition that makes you unable to work,
- To care for your spouse, child or parent with a serious mental or physical health condition, and
- Certain qualifying reasons related to the foreign deployment of your spouse, child or parent who is a military servicemember.

An eligible employee who is the spouse, child, parent or next of kin of a covered servicemember with a serious injury or illness **may take up to 26 workweeks** of FMLA leave in a single 12-month period to care for the servicemember.

You have the right to use FMLA leave in **one block of time**. When it is medically necessary or otherwise permitted, you may take FMLA leave **intermittently in separate blocks of time, or on a reduced schedule** by working less hours each day or week. Read Fact Sheet #28M(c) for more information.

FMLA leave is **not paid leave**, but you may choose, or be required by your employer, to use any employer-provided paid leave if your employer's paid leave policy covers the reason for which you need FMLA leave.

Am I eligible to take FMLA leave? You are an **eligible employee** if **all** of the following apply:

- You work for a covered employer,
- You have worked for your employer at least 12 months,
- You have at least 1,250 hours of service for your employer during the 12 months before your leave, and
- Your employer has at least 50 employees within 75 miles of your work location.

Airline flight crew employees have different "hours of service" requirements.

You work for a **covered employer** if **one** of the following applies:

- You work for a private employer that had at least 50 employees during at least 20 workweeks in the current or previous calendar year,
- You work for an elementary or public or private secondary school, or
- You work for a public agency, such as a local, state or federal government agency. Most federal employees are covered by Title II of the FMLA, administered by the Office of Personnel Management.

How do I request FMLA leave? Generally, **to request FMLA leave you must:**

- Follow your employer's normal policies for requesting leave,
- Give notice at least 30 days before your need for FMLA leave, or
- If advance notice is not possible, give notice as soon as possible.

You **do not have to share a medical diagnosis** but must provide enough information to your employer so they can determine whether the leave qualifies for FMLA protection. You **must also inform your employer if FMLA leave was previously taken** or approved for the same reason when requesting additional leave.

Your **employer may request certification** from a health care provider to verify medical leave and may request certification of a qualifying exigency.

The FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement that provides greater family or medical leave rights.

State employees may be subject to certain limitations in pursuit of direct lawsuits regarding leave for their own serious health conditions. Most federal and certain congressional employees are also covered by the law but are subject to the jurisdiction of the U.S. Office of Personnel Management or Congress.

What does my employer need to do? If you are eligible for FMLA leave, your **employer must:**

- Allow you to take job-protected time off work for a qualifying reason,
- Continue your group health plan coverage while you are on leave on the same basis as if you had not taken leave, and
- Allow you to return to the same job, or a virtually identical job with the same pay, benefits and other working conditions, including shift and location, at the end of your leave.

Your **employer cannot interfere with your FMLA rights** or threaten or punish you for exercising your rights under the law. For example, your employer cannot retaliate against you for requesting FMLA leave or cooperating with a WHD investigation.

After becoming aware that your need for leave is for a reason that may qualify under the FMLA, your **employer must confirm whether you are eligible** or not eligible for FMLA leave. If your employer determines that you are eligible, your **employer must notify you in writing:**

- About your FMLA rights and responsibilities, and
- How much of your requested leave, if any, will be FMLA-protected leave.

Where can I find more information?

Call **1-866-487-9243** or visit dol.gov/fmla to learn more.

If you believe your rights under the FMLA have been violated, you may file a complaint with WHD or file a private lawsuit against your employer in court. **Scan the QR code to learn about our WHD complaint process.**



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR



WH1420 REV 04/23

USERRA - UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT



YOUR RIGHTS UNDER USERRA

THE UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT

USERRA protects the job rights of individuals who voluntarily or involuntarily leave employment positions to undertake military service or certain types of service in the National Disaster Medical System. USERRA also prohibits employers from discriminating against past and present members of the uniformed services, and applicants to the uniformed services.

REEMPLOYMENT RIGHTS

You have the right to be reemployed in your civilian job if you leave that job to perform service in the uniformed service and:

- you ensure that your employer receives advance written or verbal notice of your service;
- you have five years or less of cumulative service in the uniformed services while with that particular employer;
- you return to work or apply for reemployment in a timely manner after conclusion of service; and
- you have not been separated from service with a disqualifying discharge or under other than honorable conditions.

If you are eligible to be reemployed, you must be restored to the job and benefits you would have attained if you had not been absent due to military service or, in some cases, a comparable job.

RIGHT TO BE FREE FROM DISCRIMINATION AND RETALIATION

If you:

- are a past or present member of the uniformed service;
- have applied for membership in the uniformed service; or
- are obligated to serve in the uniformed service;

then an employer may not deny you:

- initial employment;
- reemployment;
- retention in employment;
- promotion; or
- any benefit of employment

because of this status.

In addition, an employer may not retaliate against anyone assisting in the enforcement of USERRA rights, including testifying or making a statement in connection with a proceeding under USERRA, even if that person has no service connection.

HEALTH INSURANCE PROTECTION

- If you leave your job to perform military service, you have the right to elect to continue your existing employer-based health plan coverage for you and your dependents for up to 24 months while in the military.
- Even if you don't elect to continue coverage during your military service, you have the right to be reinstated in your employer's health plan when you are reemployed, generally without any waiting periods or exclusions (e.g., pre-existing condition exclusions) except for service-connected illnesses or injuries.

ENFORCEMENT

- The U.S. Department of Labor, Veterans Employment and Training Service (VETS) is authorized to investigate and resolve complaints of USERRA violations.
- For assistance in filing a complaint, or for any other information on USERRA, contact VETS at **1-866-4-USA-DOL** or visit its website at <https://www.dol.gov/agencies/vets/>. An interactive online USERRA Advisor can be viewed at <https://webapps.dol.gov/elaws/vets/userra>
- If you file a complaint with VETS and VETS is unable to resolve it, you may request that your case be referred to the Department of Justice or the Office of Special Counsel, as applicable, for representation.
- You may also bypass the VETS process and bring a civil action against an employer for violations of USERRA.

Publication Date — May 2022

The rights listed here may vary depending on the circumstances. The text of this notice was prepared by VETS, and may be viewed on the internet at this address: <https://www.dol.gov/agencies/vets/programs/userra/poster> Federal law requires employers to notify employees of their rights under USERRA, and employers may meet this requirement by displaying the text of this notice where they customarily place notices for employees.



U.S. Department of Labor
1-866-487-2365



U.S. Department of Justice



Office of Special Counsel



Employer Support Of The Guard
And Reserve 1-800-336-4590

EMPLOYEE POLYGRAPH PROTECTION ACT

EMPLOYEE RIGHTS EMPLOYEE POLYGRAPH PROTECTION ACT

The Employee Polygraph Protection Act prohibits most private employers from using lie detector tests either for pre-employment screening or during the course of employment.

PROHIBITIONS Employers are generally prohibited from requiring or requesting any employee or job applicant to take a lie detector test, and from discharging, disciplining, or discriminating against an employee or prospective employee for refusing to take a test or for exercising other rights under the Act.

EXEMPTIONS Federal, State and local governments are not affected by the law. Also, the law does not apply to tests given by the Federal Government to certain private individuals engaged in national security-related activities. The Act permits polygraph (a kind of lie detector) tests to be administered in the private sector, subject to restrictions, to certain prospective employees of security service firms (armored car, alarm, and guard), and of pharmaceutical manufacturers, distributors and dispensers. The Act also permits polygraph testing, subject to restrictions, of certain employees of private firms who are reasonably suspected of involvement in a workplace incident (theft, embezzlement, etc.) that resulted in economic loss to the employer. The law does not preempt any provision of any State or local law or any collective bargaining agreement which is more restrictive with respect to lie detector tests.

EXAMINEE RIGHTS Where polygraph tests are permitted, they are subject to numerous strict standards concerning the conduct and length of the test. Examinees have a number of specific rights, including the right to a written notice before testing, the right to refuse or discontinue a test, and the right not to have test results disclosed to unauthorized persons.

ENFORCEMENT The Secretary of Labor may bring court actions to restrain violations and assess civil penalties against violators. Employees or job applicants may also bring their own court actions.

THE LAW REQUIRES EMPLOYERS TO DISPLAY THIS POSTER WHERE EMPLOYEES AND JOB APPLICANTS CAN READILY SEE IT.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

1-866-487-9243
www.dol.gov/agencies/whd



WH1462 REV 02/22

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ANTI-DISCRIMINATION NOTICE

It is illegal to discriminate against work authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

For information, please contact
The Office of Special Counsel for Immigration
Related Unfair Employment Practices Office at
800-255-7688.

WITHHOLDING STATUS

Since you last filed form W-4 with your employer did you...

- Marry or divorce?
- Gain or lose a dependent?
- Change your name?

Were there major changes to...

- Your non-wage income (interest, dividends, capital gains, etc.)?
- Your family wage income (you or your spouse started or ended a job)?
- Your itemized deductions?
- Your tax credits?

If you can answer "YES"...

To any of these questions or you owed extra tax when you filed your last return, you may need to file a new form W-4. See your employer for a copy of Form W-4 or call the IRS at 1-800-829-3676.

Now is the time to check your withholding. For more details, get Publication 919, *How Do I Adjust My Tax Withholding?*, or use the Withholding Calculator at: **www.irs.gov/individuals** on the IRS website.

Employer: Please post or publish this Bulletin Board Poster so that your employees will see it. Please indicate where they can get forms and information on this subject.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 213
(Rev. 8-2009)
Cat. No. 11047P

PAYDAY NOTICE

Regular Paydays for Employees of

(Company Name)

Shall be as follows:

Weekly

Bi-Weekly

Monthly

Other _____

By: _____

Title: _____

PRINT

ACKNOWLEDGEMENT

I certify that I have received and read the contents of the Labor Laws.

Employee Name: _____

Date Received: _____

Signature of Recipient: _____

Comments:

SUBMIT ACKNOWLEDGEMENT

PRINT