

THE SCOOP

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2021 BENEFIT PLAN LIMITS & THRESHOLDS

Each year the Internal Revenue Service (IRS) announces cost-of-living changes to contribution and benefit limits for employer sponsored plans. In 2021, most dollar amount limits remain the same, with a handful of slight increases.

Check out the 2021 Benefit Plan Limits & Thresholds Chart [here](#).

The information provided is for educational purposes, and includes a summary of key provisions only, to bring awareness to these important employment matters. Please reach out if you have specific questions around these requirements.





NEW COVID-19 REGULATIONS

There are new requirements that apply to California employers regarding COVID-19 prevention, reporting and sick pay. There are specific timeframe requirements for the notifications to occur.

California SB-1159 provides new mandatory reporting guidelines for COVID-19 worker's compensation claims.

AB685 requires employers to notify employees who may have been exposed to COVID-19 and to report workplace outbreaks to the local health department.

Cal-OSHA Temporary Emergency Standards on COVID-19 infection prevention apply to most workers in California and includes provisions to pay employees and provide testing if there is an exposure in the workplace.

These requirements are complex, and employers should make sure that they have an Injury and Illness Prevention Program in place and an effective written COVID-19 Prevention Program.

Take action to:

- Identify and evaluate employee exposures to COVID-19 health hazards.
- Implement effective policies and procedures to correct unsafe and unhealthy conditions (such as safe physical distancing, modifying the workplace and staggering work schedules).
- Provide and ensure workers wear face coverings to prevent exposure in the workplace.
- Conduct effective training and instruction to employees on how COVID-19 is spread.
- Utilize infection prevention techniques.
- Share information regarding COVID-19-related benefits.
- Follow the specific requirements around testing, notification, record keeping and reporting of COVID-19 cases.



CALIFORNIA HARASSMENT TRAINING REQUIREMENT

SB 1343 requires California employers with five or more employees to provide nonsupervisory employees with at least one hour of sexual harassment training every two years, in addition to requiring these employers to provide two hours of the supervisory training every two years. Make sure this initial training is completed by 12/31/2020.



EXPANSION OF CALIFORNIA FAMILY RIGHTS ACT (CFRA)

Beginning Jan. 1, 2021, an employer will be required to provide job-protected family care and medical leave to employees with 1,250 hours of service in the previous 12 months, even if the employer only has five (5) employees, and even if those employees are not within a 75-mile radius of the same worksite.

Currently, employees can take CFRA leave for their own serious health conditions, as well as the serious health condition of a spouse, registered domestic partner, parent or child. The new CFRA adds grandparents, grandchildren, and siblings to the list, and expands the definition of “child.”

Under SB 1383, new parents working for the same company are both able to benefit from this leave, and each may take up to 12 workweeks of unpaid job-protected leave, while current law limits parents who work for the same employer to a combined total of 12 weeks.

California employers covered by both the state CFRA and the federal Family Medical Leave Act (FMLA) may need to provide up to 24 weeks of job-protected leave in certain circumstances.

There are additional provisions, and California employers should be familiar with the requirements and update policies, procedures, and forms, in accordance with the new provisions of the CFRA.

MINIMUM WAGE REQUIREMENTS

California’s minimum wage requirements for 2021 are listed below. Please make sure to make adjustments to comply with these requirements. You may also want to consider any adjustments you’d like to make for other employees to maintain parity with wages.

Effective Date	CA Minimum Wage for Employers with 25 Employees or Less	Exempt Minimum Salary for Employers with 25 Employees or Less	CA Minimum Wage for Employers with 26 Employees or More	Exempt Minimum Salary for Employers with 26 Employees or More
1/1/2020	\$12.00/hour \$13.00*	\$49,920/annually	\$13.00/hour	\$54,080/annually
1/1/2021	\$13.00/hour \$14.00*	\$54,080/annually	\$14.00/hour	\$58,240/annually

*There are different minimum wage requirements if employees work in the City of San Diego, regardless of the size of the employer.