

Iowa



Comply Anywhere Poster Pack

*A digital compliance solution for all of your
state and federal labor law postings.*

PC personnel
concepts

Use any corner to navigate forward or backward



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Employee Notice – Your Rights Are Protected

The Federal Government and the State of Iowa have established laws and regulations that protect the rights of employees. As your employer, we are conspicuously posting the information that is required by the Federal Government and the State of Iowa to better inform you of your rights as an employee of our company. If you should have any questions regarding these postings, please contact the personnel office or your immediate supervisor.

Note: *The Comply Anywhere Poster (CAP) Pack is designed to provide accurate and authoritative information in regard to the subject matter covered. Businesses with one or more employees are required to comply with federal, state and/ or local law notification and posting requirements. CAP will not satisfy all labor law posting and notification requirements that must be posted conspicuously in a location frequented by employees at a business. CAPs should be used only as a supplementary product when space is limited.*

FEDERAL PANELS

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 1½ times the 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.
- 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
TTY: 1-877-889-5627
www.dol.gov/whd



WH1088 REV 07/16

FEDERAL PANELS

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
TTY: 1-877-889-5627
www.dol.gov/whd



WH1462 REV 07/16

FEDERAL PANELS

Equal Employment Opportunity is

THE LAW

Private Employers, State and Local Governments, Educational Institutions, Employment Agencies and Labor Organizations

Applicants to and employees of most private employers, state and local governments, educational institutions, employment agencies and labor organizations are protected under Federal law from discrimination on the following bases:

RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN

Title VII of the Civil Rights Act of 1964, as amended, protects applicants and employees from discrimination in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment, on the basis of race, color, religion, sex (including pregnancy), or national origin. Religious discrimination includes failing to reasonably accommodate an employee's religious practices where the accommodation does not impose undue hardship.

DISABILITY

Title I and Title V of the Americans with Disabilities Act of 1990, as amended, protect qualified individuals from discrimination on the basis of disability in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. 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.

AGE

The Age Discrimination in Employment Act of 1967, as amended, protects applicants and employees 40 years of age or older from discrimination based on age in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment.

SEX (WAGES)

In addition to sex discrimination prohibited by Title VII of the Civil Rights Act, as amended, the Equal Pay Act of 1963, as amended, prohibits sex discrimination in the payment of wages to women and men performing substantially equal work, in jobs that require equal skill, effort, and responsibility, under similar working conditions, in the same establishment.

GENETICS

Title II of the Genetic Information Nondiscrimination Act of 2008 protects applicants and employees from discrimination based on genetic information in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. GINA also restricts employers' acquisition of genetic information and strictly limits disclosure of genetic information. Genetic information includes information about genetic tests of applicants, employees, or their family members; the manifestation of diseases or disorders in family members (family medical history); and requests for or receipt of genetic services by applicants, employees, or their family members.

RETALIATION

All of these Federal laws prohibit covered entities from retaliating against a person who files a charge of discrimination, participates in a discrimination proceeding, or otherwise opposes an unlawful employment practice.

WHAT TO DO IF YOU BELIEVE DISCRIMINATION HAS OCCURRED

There are strict time limits for filing charges of employment discrimination. To preserve the ability of EEOC to act on your behalf and to protect your right to file a private lawsuit, should you ultimately need to, you should contact EEOC promptly when discrimination is suspected:

The U.S. Equal Employment Opportunity Commission (EEOC), 1-800-669-4000 (toll-free) or 1-800-669-6820 (toll-free TTY number for individuals with hearing impairments).

EEOC field office information is available at www.eeoc.gov or in most telephone directories in the U.S. Government or Federal Government section. Additional information about EEOC, including information about charge filing, is available at www.eeoc.gov.

EEOC-P/E-1 (Revised 11/09)

EEO - THE LAW - continued

Employers Holding Federal Contracts or Subcontracts

Applicants to and employees of companies with a Federal government contract or subcontract are protected under Federal law from discrimination on the following bases:

RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN

Executive Order 11246, as amended, prohibits job discrimination on the basis of race, color, religion, sex or national origin, and requires affirmative action to ensure equality of opportunity in all aspects of employment.

INDIVIDUALS WITH DISABILITIES

Section 503 of the Rehabilitation Act of 1973, as amended, protects qualified individuals from discrimination on the basis of disability in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. 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. 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.

DISABLED, RECENTLY SEPARATED, OTHER PROTECTED, AND ARMED FORCES SERVICE MEDAL VETERANS

The Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended, 38 U.S.C. 4212, prohibits job discrimination and requires affirmative action to employ and advance in employment

disabled veterans, recently separated veterans (within three years of discharge or release from active duty), other protected veterans (veterans who served during a war or in a campaign or expedition for which a campaign badge has been authorized), and Armed Forces service medal veterans (veterans who, while on active duty, participated in a U.S. military operation for which an Armed Forces service medal was awarded).

RETALIATION

Retaliation is prohibited against a person who files a complaint of discrimination, participates in an OFCCP proceeding, or otherwise opposes discrimination under these Federal laws.

Any person who believes a contractor has violated its non-discrimination or affirmative action obligations under the authorities above 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) or (202) 693-1337 (TTY). OFCCP may also be contacted by e-mail at OFCCP-Public@dol.gov, or by calling an OFCCP regional or district office, listed in most telephone directories under U.S. Government, Department of Labor.

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.

FEDERAL PANELS

“EEO is the Law” Poster Supplement

Employers Holding Federal Contracts or Subcontracts Section Revisions

The Executive Order 11246 section is revised as follows:

RACE, COLOR, RELIGION, SEX, SEXUAL ORIENTATION, GENDER IDENTITY, NATIONAL ORIGIN

Executive Order 11246, as amended, prohibits employment discrimination 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.

PAY SECRECY

Executive Order 11246, as amended, protects applicants and employees from discrimination based on inquiring about, disclosing, or discussing their compensation or the compensation of other applicants or employees.

The Individuals with Disabilities section is revised as follows:

INDIVIDUALS WITH DISABILITIES

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. 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.

The Vietnam Era, Special Disabled Veterans section is revised as follows:

PROTECTED VETERANS

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.

Mandatory Supplement to EEOC P/E-1(Revised 11/09) “EEO is the Law” Poster.

If you believe that you have experienced discrimination contact OFCCP: 1-800-397-6251 | TTY 1-877-889-5627 | www.dol.gov.

FEDERAL PANELS



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.

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: <http://www.dol.gov/vets/programs/userra/poster.htm>. 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.

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 <http://www.dol.gov/vets>. An interactive online USERRA Advisor can be viewed at <http://www.dol.gov/elaws/userra.htm>.
- ☆ 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.



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



U.S. Department of Justice



Office of Special Counsel



1-800-336-4590

Publication Date – April 2017

FEDERAL PANELS

EMPLOYEE RIGHTS UNDER THE FAMILY AND MEDICAL LEAVE ACT

THE UNITED STATES DEPARTMENT OF LABOR WAGE AND HOUR DIVISION

LEAVE ENTITLEMENTS



Eligible employees who work for a covered employer can take up to **12 weeks** of unpaid, job-protected leave in a **12-month period** for the following reasons:

- The birth of a child or placement of a child for adoption or foster care;
- To bond with a child (leave must be taken within **1 year** of the child's birth or placement);
- To care for the employee's spouse, child, or parent who has a qualifying serious health condition;
- For the employee's own qualifying serious health condition that makes the employee unable to perform the employee's job;
- For qualifying exigencies related to the foreign deployment of a military member who is the employee's spouse, child, or parent.

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

An employee does not need to use leave in one block. When it is medically necessary or otherwise permitted, employees may take leave intermittently or on a reduced schedule.

Employees may choose, or an employer may require, use of accrued paid leave while taking FMLA leave. If an employee substitutes accrued paid leave for FMLA leave, the employee must comply with the employer's normal paid leave policies.

While employees are on FMLA leave, employers must continue health insurance coverage as if the employees were not on leave.

Upon return from FMLA leave, most employees must be restored to the same job or one nearly identical to it with equivalent pay, benefits, and other employment terms and conditions.

An employer may not interfere with an individual's FMLA rights or retaliate against someone for using or trying to use FMLA leave, opposing any practice made unlawful by the FMLA, or being involved in any proceeding under or related to the FMLA.

BENEFITS & PROTECTIONS

ELIGIBILITY REQUIREMENTS

An employee who works for a covered employer must meet three criteria in order to be eligible for FMLA leave. The employee must:

- Have worked for the employer for at least **12 months**;
- Have at least **1,250 hours** of service in the **12 months** before taking leave;* and
- Work at a location where the employer has at least **50 employees** within **75 miles** of the employee's worksite.

*Special "hours of service" requirements apply to airline flight crew employees.

REQUESTING LEAVE

Generally, employees must give **30-days'** advance notice of the need for FMLA leave. If it is not possible to give **30-days'** notice, an employee must notify the employer as soon as possible and, generally, follow the employer's usual procedures.

Employees do not have to share a medical diagnosis, but must provide enough information to the employer so it can determine if the leave qualifies for FMLA protection. Sufficient information could include informing an employer that the employee is or will be unable to perform his or her job functions, that a family member cannot perform daily activities, or that hospitalization or continuing medical treatment is necessary. Employees must inform the employer if the need for leave is for a reason for which FMLA leave was previously taken or certified.

Employers can require a certification or periodic recertification supporting the need for leave. If the employer determines that the certification is incomplete, it must provide a written notice indicating what additional information is required.

EMPLOYER RESPONSIBILITIES

Once an employer becomes aware that an employee's need for leave is for a reason that may qualify under the FMLA, the employer must notify the employee if he or she is eligible for FMLA leave and, if eligible, must also provide a notice of rights and responsibilities under the FMLA. If the employee is not eligible, the employer must provide a reason for ineligibility.

Employers must notify its employees if leave will be designated as FMLA leave, and if so, how much leave will be designated as FMLA leave.

ENFORCEMENT

Employees may file a complaint with the U.S. Department of Labor, Wage and Hour Division, or may bring a private lawsuit against an employer.

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.



For additional information or to file a complaint:

1-866-4-USWAGE

(1-866-487-9243) TTY: 1-877-889-5627

www.dol.gov/whd

U.S. Department of Labor | Wage and Hour Division



WH1420 REV 04/16

FEDERAL PANELS

2022 Employee Tax Information



Department of the Treasury
Internal Revenue Service

Notice 797

(Rev. December 2021)

Possible Federal Tax Refund Due to the Earned Income Credit (EIC)

What Is the EIC?

The EIC is a refundable tax credit for certain workers.

What Is the Purpose of This Notice?

Your employer sent you this notice to make you aware of an important federal tax benefit. Even if you had no income tax withheld from your wage during the year, you may be eligible for the EIC.

How Much Is the EIC?

For 2021, the EIC can be as much as \$3,618 if you have one qualifying child; \$5,980 if you have two qualifying children; \$6,728 if you have three or more qualifying children; and \$1,502 if you have no qualifying children.

How Do You Claim the EIC?

To claim the EIC, you must:

1. Be eligible for the EIC, and
2. File a 2021 tax return (including Schedule EIC if you have a qualifying child).

To figure out if you are eligible, see Pub. 596 or visit [IRS.gov/EITC](https://www.irs.gov/EITC).

If eligible, you can claim the EIC to get a refund even if you had no tax withheld from your pay or owe no tax. For example, if you had no tax withheld in 2021 and owe no tax but are eligible for a credit of \$800, you must file a 2021 income tax return to get the \$800 refund.

Most people qualify for free tax preparation. If you earned less than \$72,000, you can file for free online at [IRS.gov/FreeFile](https://www.irs.gov/FreeFile). In addition, IRS-certified volunteers can prepare your return for free in person if you earned less than \$58,000 or are age 60 or older. To find locations, visit [IRS.gov/VITA](https://www.irs.gov/VITA) or call 800-906-9887.

More Information

Refer to instructions for the tax return you are filing, Pub. 596, or [IRS.gov/EITC](https://www.irs.gov/EITC) for details on the EIC. You can download IRS forms and publications at [IRS.gov/Forms](https://www.irs.gov/Forms), and you can get printed copies mailed to you by going to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) or by calling 800-829-3676.

Notice **797** (Rev. 12-2021)
Cat. No. 63924Z



Department of the Treasury
Internal Revenue Service

Notice 1015 (Rev. December 2021)

Have You Told Your Employees About the Earned Income Credit (EIC)?

What Is the EIC?

The EIC is a refundable tax credit for certain workers.

Which Employees Must I Notify About the EIC?

You must notify each employee who worked for you at any time during the year and from whose wages you did not withhold income tax. However, you do not have to notify any employee who claimed exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate.

Note: You are encouraged to notify each employee whose wages for 2021 are less than \$57,414 that he or she may be eligible for the EIC.

How and When Must I Notify My Employees?

You must give the employee one of the following.

- The IRS Form W-2, Wage and Tax Statement, which has the required information about the EIC on the back of Copy B.
- A substitute Form W-2 with the same EIC information on the back of the employee's copy that is on Copy B of the IRS Form W-2.
- Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
- Your written statement with the same wording as Notice 797.

If you give an employee a Form W-2 on time, no further notice is necessary if the Form W-2 has the required information about the EIC on the back of the employee's copy. If you give an employee a substitute Form W-2, but it does not have the required information, you must notify the employee within 1 week of the date the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2022.

You must hand the notice directly to the employee or send it by first-class mail to the employee's last known address. You will not meet the notification requirements by posting Notice 797 on an employee bulletin board or sending it through office mail. However, you may want to post the notice to help inform all employees of the EIC. You can download copies of the notice at www.irs.gov/FormsPubs. Or you can go to www.irs.gov/OrderForms to order it.

How Will My Employees Know If They Can Claim the EIC?

The basic requirements are covered in Notice 797. For more detailed information, the employee needs to see Pub. 596, Earned Income Credit (EIC), or the instructions for Form 1040 and 1040-SR.

How Do My Employees Claim the EIC?

An eligible employee claims the EIC on his or her 2021 tax return. Even an employee who has no tax withheld from wages and owes no tax may claim the EIC and ask for a refund, but he or she must file a tax return to do so. For example, if an employee has no tax withheld in 2021 and owes no tax but is eligible for a credit of \$800, he or she must file a 2021 tax return to get the \$800 refund.

Notice **1015** (Rev. 12-2021) Cat. No. 205991

FEDERAL PANELS



OSHA[®]
Occupational Safety
and Health Administration

Job Safety and Health IT'S THE LAW!

All workers have the right to:

- A safe workplace.
- Raise a safety or health concern with your employer or OSHA, or report a work-related injury or illness, without being retaliated against.
- Receive information and training on job hazards, including all hazardous substances in your workplace.
- Request a confidential OSHA inspection of your workplace if you believe there are unsafe or unhealthy conditions. You have the right to have a representative contact OSHA on your behalf.
- Participate (or have your representative participate) in an OSHA inspection and speak in private to the inspector.
- File a complaint with OSHA within 30 days (by phone, online or by mail) if you have been retaliated against for using your rights.
- See any OSHA citations issued to your employer.
- Request copies of your medical records, tests that measure hazards in the workplace, and the workplace injury and illness log.

Employers must:

- Provide employees a workplace free from recognized hazards. It is illegal to retaliate against an employee for using any of their rights under the law, including raising a health and safety concern with you or with OSHA, or reporting a work-related injury or illness.
- Comply with all applicable OSHA standards.
- Notify OSHA within 8 hours of a workplace fatality or within 24 hours of any work-related inpatient hospitalization, amputation, or loss of an eye.
- Provide required training to all workers in a language and vocabulary they can understand.
- Prominently display this poster in the workplace.
- Post OSHA citations at or near the place of the alleged violations.

On-Site Consultation services are available to small and medium-sized employers, without citation or penalty, through OSHA-supported consultation programs in every state.

Contact OSHA. We can help.



1-800-321-OSHA (6742) • TTY 1-877-889-5627 • www.osha.gov

OSHA 3165-DHJ 2015

FEDERAL PANELS

EMPLOYEE RIGHTS

UNDER THE NATIONAL LABOR RELATIONS ACT

The NLRA guarantees the right of employees to organize and bargain collectively with their employers, and to engage in other protected concerted activity. Employees covered by the NLRA^{*} are protected from certain types of employer and union misconduct. This Notice gives you general information about your rights, and about the obligations of employers and unions under the NLRA. Contact the National Labor Relations Board, the Federal agency that investigates and resolves complaints under the NLRA, using the contact information supplied below, if you have any questions about specific rights that may apply in your particular workplace.

Under the NLRA, you have the right to:

- Organize a union to negotiate with your employer concerning your wages, hours, and other terms and conditions of employment.
- Form, join or assist a union.
- Bargain collectively through representatives of employees' own choosing for a contract with your employer setting your wages, benefits, hours, and other working conditions.
- Discuss your terms and conditions of employment or union organizing with your co-workers or a union.
- Take action with one or more co-workers to improve your working conditions by, among other means, raising work-related complaints directly with your employer or with a government agency, and seeking help from a union.
- Strike and picket, depending on the purpose or means of the strike or the picketing.
- Choose not to do any of these activities, including joining or remaining a member of a union.

Under the NLRA, it is illegal for your employer to:

- Prohibit you from soliciting for a union during non-work time, such as before or after work or during break times; or from distributing union literature during non-work time, in non-work areas, such as parking lots or break rooms.
- Question you about your union support or activities in a manner that discourages you from engaging in that activity.
- Fire, demote, or transfer you, or reduce your hours or change your shift, or otherwise take adverse action against you, or threaten to take any of these actions, because you join or support a union, or because you engage in concerted activity for mutual aid and protection, or because you choose not to engage in any such activity.
- Threaten to close your workplace if workers choose a union to represent them.
- Promise or grant promotions, pay raises, or other benefits to discourage or encourage union support.
- Prohibit you from wearing union hats, buttons, t-shirts, and pins in the workplace except under special circumstances.
- Spy on or videotape peaceful union activities and gatherings or pretend to do so.

Under the NLRA, it is illegal for a union or for the union that represents you in bargaining with your employer to:

- Threaten you that you will lose your job unless you support the union.
- Refuse to process a grievance because you have criticized union officials or because you are not a member of the union.
- Use or maintain discriminatory standards or procedures in making job referrals from a hiring hall.
- Cause or attempt to cause an employer to discriminate against you because of your union-related activity.
- Take other adverse action against you based on whether you have joined or support the union.

If you and your coworkers select a union to act as your collective bargaining representative, your employer and the union are required to bargain in good faith in a genuine effort to reach a written, binding agreement setting your terms and conditions of employment. The union is required to fairly represent you in bargaining and enforcing the agreement.

Illegal conduct will not be permitted. If you believe your rights or the rights of others have been violated, you should contact the NLRB promptly to protect your rights, generally within six months of the unlawful activity. You may inquire about possible violations without your employer or anyone else being informed of the inquiry. Charges may be filed by any person and need not be filed by the employee directly affected by the violation. The NLRB may order an employer to rehire a worker fired in violation of the law and to pay lost wages and benefits, and may order an employer or union to cease violating the law. Employees should seek assistance from the nearest regional NLRB office, which can be found on the Agency's website: www.nlrb.gov.

Click on the NLRB's page titled "About Us," which contains a link, "Locating Our Offices." You can also contact the NLRB by calling toll-free: **1-866-667-NLRB (6572)** or (TTY) **1-866-315-NLRB (6572)** for hearing impaired.

^{*}**The National Labor Relations Act covers most private-sector employers.** Excluded from coverage under the NLRA are public-sector employees, agricultural and domestic workers, independent contractors, workers employed by a parent or spouse, employees of air and rail carriers covered by the Railway Labor Act, and supervisors (although supervisors that have been discriminated against for refusing to violate the NLRA may be covered).

This is an official Government Notice and must not be defaced by anyone.



U.S. Department of Labor

FEDERAL PANELS

This Organization Participates in E-Verify



This employer participates in E-Verify and will provide the federal government with your Form I-9 information to confirm that you are authorized to work in the U.S.

If E-Verify cannot confirm that you are authorized to work, this employer is required to give you written instructions and an opportunity to contact Department of Homeland Security (DHS) or Social Security Administration (SSA) so you can begin to resolve the issue before the employer can take any action against you, including terminating your employment.

Employers can only use E-Verify once you have accepted a job offer and completed the Form I-9.

E-Verify Works for Everyone

For more information on E-Verify, or if you believe that your employer has violated its E-Verify responsibilities, please contact DHS.

888-897-7781
dhs.gov/e-verify



E-VERIFY IS A SERVICE OF DHS AND SSA

The E-Verify logo and mark are registered trademarks of Department of Homeland Security. Commercial sale of this poster is strictly prohibited.

FEDERAL PANELS



THE AMERICAN POLICY IS OUR POLICY.

Anti-Discrimination Notice.

It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

If you think discrimination has occurred, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at **1-800-255-7688**.

FEDERAL PANELS

**IF YOU HAVE THE RIGHT TO WORK,
Don't let anyone take it away.**



If you have the skills, experience, and legal right to work, your citizenship or immigration status shouldn't get in the way. Neither should the place you were born or another aspect of your national origin. A part of U.S. immigration laws protects legally-authorized workers from discrimination based on their citizenship status and national origin. You can read this law at 8 U.S.C. § 1324b.

The Immigrant and Employee Rights Section (IER) may be able to help if an employer treats you unfairly in violation of this law.

The law that IER enforces is 8 U.S.C. § 1324b. The regulations for this law are at 28 C.F.R. Part 44.

Call IER if an employer:

Does not hire you or fires you because of your national origin or citizenship status (this may violate a part of the law at 8 U.S.C. § 1324b(a)(1))

Treats you unfairly while checking your right to work in the U.S., including while completing the Form I-9 or using E-Verify (this may violate the law at 8 U.S.C. § 1324b(a)(1) or (a)(6))

Retaliates against you because you are speaking up for your right to work as protected by this law (the law prohibits retaliation at 8 U.S.C. § 1324b(a)(5))

The law can be complicated. Call IER to get more information on protections from discrimination based on citizenship status and national origin.

Immigrant and Employee Rights Section (IER)

1-800-255-7688 TTY 1-800-237-2515

www.justice.gov/ier IER@usdoj.gov

U.S. Department of Justice, Civil Rights
Division, Immigrant and Employee Rights
Section, January 2019



This guidance document is not intended to be a final agency action, has no legally binding effect, and has no force or effect of law. The document may be rescinded or modified at the Department's discretion, in accordance with applicable laws. The Department's guidance documents, including this guidance, do not establish legally enforceable responsibilities beyond what is required by the terms of the applicable statutes, regulations, or binding judicial precedent. For more information, see "Memorandum for All Components: Prohibition of Improper Guidance Documents," from Attorney General Jefferson B. Sessions III, November 16, 2017.

FEDERAL PANELS

Notice

U.S. Department of Labor
Employment Standards Administration
Wage and Hour Division



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

Migrant and Seasonal Agricultural Worker Protection Act

This federal law requires agricultural employers, agricultural associations, farm labor contractors and their employees to observe certain labor standards when employing migrant and seasonal farmworkers unless specific exemptions apply. Further, farm labor contractors are required to register with the U.S. Department of Labor.

Migrant and Seasonal Farmworkers Have These Rights

- To receive accurate information about wages and working conditions for the prospective employment
- To receive this information in writing and in English, Spanish or other languages, as appropriate
- To have the terms of the working arrangement upheld
- To have farm labor contractors show proof of registration at the time of recruitment
- To be paid wages when due
- To receive itemized, written statements of earnings for each pay period
- To purchase goods from the source of their choice
- To be transported in vehicles which are properly insured and operated by licensed drivers, and which meet federal and state safety standards
- For migrant farmworkers who are provided housing
 - * To be housed in property which meets federal and state safety and health standards
 - * To have the housing information presented to them in writing at the time of recruitment
 - * To have posted in a conspicuous place at the housing site or presented to them a statement of the terms and conditions of occupancy, if any

Workers who believe their rights under the act have been violated may file complaints with the department's Wage and Hour Division or may file suit directly in federal district court. The law prohibits employers from discriminating against workers who file complaints, testify or in any way exercise their rights on their own behalf or on behalf of others. Complaints of such discrimination must be filed with the division within 180 days of the alleged event.

For further information, get in touch with the nearest office of the Wage and Hour Division, listed in most telephone directories under the U.S. Government, Department of Labor.

WH Publication 1376 Revised April 1983

FEDERAL PANELS

EMPLOYEE RIGHTS ON GOVERNMENT CONTRACTS

THIS ESTABLISHMENT IS PERFORMING GOVERNMENT CONTRACT WORK SUBJECT TO:
(CHECK ONE)

- SERVICE CONTRACT ACT (SCA)**
 PUBLIC CONTRACTS ACT (PCA)

MINIMUM WAGES

Your rate must be no less than the federal minimum wage established by the Fair Labor Standards Act (FLSA).

A higher rate may be required for SCA contracts if a wage determination applies. Such wage determination will be posted as an attachment to this notice.

FRINGE BENEFITS

SCA wage determinations may require fringe benefit payments (or a cash equivalent). PCA contracts do not require fringe benefits.

OVERTIME PAY

You must be paid 1.5 times your basic rate of pay for all hours worked over 40 in a week. There are some exceptions.

CHILD LABOR

No person under 16 years of age may be employed on a PCA contract.

SAFETY & HEALTH

Work must be performed under conditions that are sanitary, and not hazardous or dangerous to employees' health and safety.

ENFORCEMENT

Specific DOL agencies are responsible for the administration of these laws. To file a complaint or obtain information:

Contact the **Wage and Hour Division (WHD)** by calling its toll-free help line at 1-866-4-USWAGE (1-866-487-9243), or visit its website at www.dol.gov/whd

Contact the **Occupational Safety and Health Administration (OSHA)** by calling 1-800-321-OSHA (1-800-321-6742), or visit its website at www.osha.gov



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

1-866-487-9243
TTY: 1-877-889-5627
www.dol.gov/whd



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page 1 of 2

Employee Rights on Government Contracts - continued

U.S. DEPARTMENT OF LABOR

The purpose of the discussion below is to advise contractors which are subject to the Walsh-Healey Public Contracts Act or the Service Contract Act of the principal provisions of these acts.

WALSH-HEALEY PUBLIC CONTRACTS ACT

General Provisions—This act applies to contracts which exceed or may exceed \$10,000 entered into by any agency or instrumentality of the United States for the manufacture or furnishing of materials, supplies, articles, or equipment. The act establishes minimum wage, maximum hours, and safety and health standards for work on such contracts, and prohibits the employment on contract work of convict labor (unless certain conditions are met) and children under 16 years of age. The employment of homeworkers (except homeworkers with disabilities employed under the provisions of Regulations, 29 CFR Part 525) on a covered contract is not permitted.

In addition to its coverage of prime contractors, the act under certain circumstances applies to secondary contractors performing work under contracts awarded by the Government prime contractor.

All provisions of the act except the safety and health requirements are administered by the Wage and Hour Division.

Minimum Wage—Covered employees must currently be paid not less than the Federal minimum wage established in section 6(a)(1) of the Fair Labor Standards Act.

Overtime—Covered workers must be paid at least one and one-half times their basic rate of pay for all hours worked in excess of 40 a week. Overtime is due on the basis of the total hours spent in all work, Government and non-Government, performed by the employee in any week in which covered work is performed.

Child Labor—Employers may protect themselves against unintentional child labor violations by obtaining certificates of age. State employment or age certificates are acceptable.

Safety and Health—No covered work may be performed in plants, factories, buildings, or surroundings or under work conditions that are unsanitary or hazardous or dangerous to the health and safety of the employees engaged in the performance of the contract. The safety and health provisions of the Walsh-Healey Public Contracts Act are administered by the Occupational Safety and Health Administration.

Posting—During the period that covered work is being performed on a contract subject to the act, the contractor must post copies of Notice to Employees Working on Government Contracts in a sufficient number of places to permit employees to observe a copy on the way to or from their place of employment.

Responsibility for Secondary Contractors—Prime contractors are liable for violations of the act committed by their covered secondary contractors.

SERVICE CONTRACT ACT

General Provisions—The Service Contract Act applies to every contract entered into by the United States or the District of Columbia, the principal purpose of which is to furnish services in the United States through the use of service employees. Contractors and subcontractors performing on such Federal contracts must observe minimum wage and safety and health standards, and must maintain certain records, unless a specific exemption applies.

Wages and Fringe Benefits—Every service employee performing any of the Government contract work under a service contract in excess of \$2,500 must be paid not less than the monetary wages, and must be furnished the fringe benefits, which the Secretary of Labor has determined to be prevailing in the locality for the classification in which the employee is working or the wage rates and fringe benefits (including any accrued or prospective wage rates and fringe benefits) contained in a predecessor contractor's collective bargaining agreement. The wage rates and fringe benefits required are usually specified in the contract but in no case may employees doing work necessary for the performance of the contract be paid less than the minimum wage established in section 6(a)(1) of the Fair Labor Standards Act. Service contracts which do not exceed \$2,500 are not subject to prevailing rate determinations or to the safety and health requirements of the act. However, the act does require that employees performing work on such contracts be paid not less than the minimum wage rate established in section 6(a)(1) of the Fair Labor Standards Act.

Overtime—The Fair Labor Standards Act and the Contract Work Hours Safety Standards Act may require the payment of overtime at time and one-half the regular rate of pay for all hours work on the contract in excess of 40 a week. The Contract Work Hours Safety Standards Act is more limited in scope than the Fair Labor Standards Act and generally applies to Government contracts in excess of \$100,000 that require or involve the employment of laborers, mechanics, guards, watchmen.

Safety and Health—The act provides that no part of the services in contracts in excess of \$2,500 may be performed in buildings or surroundings or under working conditions, provided by or under the control or supervision of the contractor or subcontractor, which are unsanitary or hazardous or dangerous to the health or safety of service employees engaged to furnish the services. The safety and health provisions of the Service Contract Act are administered by the Occupational Safety and Health Administration.

Notice to Employees—On the date a service employee commences work on a contract in excess of \$2,500, the contractor (or subcontractor) must provide the employee with a notice of the compensation required by the act. The posting of the notice (including any applicable wage determination) contained on the reverse in a location where it may be seen by all employees performing on the contract will satisfy this requirement.

Notice in Subcontracts—The contractor is required to insert in all subcontracts the labor standards clauses specified by the regulations in 29 CFR Part 4 for Federal service contracts exceeding \$2,500.

Responsibility for Secondary Contractors—Prime contractors are liable for violations of the act committed by their covered secondary contractors.

Other Obligations—Observance of the labor standards of these acts does not relieve the employer of any obligation he may have under any other laws or agreements providing for higher labor standards.

Additional Information—Additional Information and copies of the acts and applicable regulations and interpretations may be obtained from the nearest office of the Wage and Hour Division or the national office in Washington, D.C. Information pertaining to safety and health standards may be obtained from the nearest office of the Occupational Safety and Health Administration or the national office in Washington, D.C.

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FEDERAL PANELS

EMPLOYEE RIGHTS UNDER THE DAVIS-BACON ACT

FOR LABORERS AND MECHANICS EMPLOYED ON FEDERAL OR FEDERALLY ASSISTED CONSTRUCTION PROJECTS

PREVAILING WAGES

You must be paid not less than the wage rate listed in the Davis-Bacon Wage Decision posted with this Notice for the work you perform.

OVERTIME

You must be paid not less than one and one-half times your basic rate of pay for all hours worked over 40 in a work week. There are few exceptions.

ENFORCEMENT

Contract payments can be withheld to ensure workers receive wages and overtime pay due, and liquidated damages may apply if overtime pay requirements are not met. Davis-Bacon contract clauses allow contract termination and debarment of contractors from future federal contracts for up to three years. A contractor who falsifies certified payroll records or induces wage kickbacks may be subject to civil or criminal prosecution, fines and/or imprisonment.

APPRENTICES

Apprentice rates apply only to apprentices properly registered under approved Federal or State apprenticeship programs.

PROPER PAY

If you do not receive proper pay, or require further information on the applicable wages, contact the Contracting Officer listed below:

or contact the U.S. Department of Labor's Wage and Hour Division.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

1-866-487-9243
TTY: 1-877-889-5627
www.dol.gov/whd



WH1321 REV 10/17

FEDERAL PANELS

EMPLOYEE RIGHTS

FOR WORKERS WITH DISABILITIES PAID AT SUBMINIMUM WAGES

This establishment has a certificate authorizing the payment of subminimum wages to workers who are disabled for the work they are performing. Authority to pay subminimum wages to workers with disabilities generally applies to work covered by the **Fair Labor Standards Act (FLSA)**, **McNamara-O'Hara Service Contract Act (SCA)**, and/or **Walsh-Healey Public Contracts Act (PCA)**. Such subminimum wages are referred to as "commensurate wage rates" and are less than the basic hourly rates stated in an SCA wage determination and/or less than the FLSA minimum wage of **\$7.25 per hour**. A "commensurate wage rate" is based on the worker's individual productivity, no matter how limited, in proportion to the wage and productivity of experienced workers who do not have disabilities that impact their productivity when performing essentially the same type, quality, and quantity of work in the geographic area from which the labor force of the community is drawn.

Employers shall make this poster available and display it where employees and the parents and guardians of workers with disabilities can readily see it.

WORKERS WITH DISABILITIES

Subminimum wages under section 14(c) are not applicable unless a worker's disability actually impairs the worker's earning or productive capacity for the work being performed. The fact that a worker may have a disability is not in and of itself sufficient to warrant the payment of a subminimum wage.

For purposes of payment of commensurate wage rates under a certificate, a worker with a disability is defined as: An individual whose earnings or productive capacity is impaired by a physical or mental disability, including those related to age or injury, for the work to be performed.

Disabilities which may affect productive capacity include an intellectual or developmental disability, psychiatric disability, a hearing or visual impairment, and certain other impairments. The following do not ordinarily affect productive capacity for purposes of paying commensurate wage rates: educational disabilities; chronic unemployment; receipt of welfare benefits; nonattendance at school; juvenile delinquency; and correctional parole or probation.

WORKER NOTIFICATION

Each worker with a disability and, where appropriate, the parent or guardian of such worker, shall be informed orally and in writing by the employer of the terms of the certificate under which such worker is employed.

KEY ELEMENTS OF COMMENSURATE WAGE RATES

- **Nondisabled worker standard**—The objective gauge (usually a time study of the production of workers who do not have disabilities that impair their productivity for the job) against which the productivity of a worker with a disability is measured.
- **Prevailing wage rate**—The wage paid to experienced workers who do not have disabilities that impair their productivity for the same or similar work and who are performing such work in the area. Most SCA contracts include a wage determination specifying the prevailing wage rates to be paid for SCA-covered work.
- **Evaluation of the productivity of the worker with a disability**—Documented measurement of the production of the worker with a disability (in terms of quantity and quality).

The wages of all workers paid commensurate wages must be reviewed, and adjusted if appropriate, at periodic intervals. At a minimum, the productivity of hourly-paid workers must be reevaluated at least every six months and a new prevailing wage survey must be conducted at least once every twelve months. In addition, prevailing wages must be reviewed, and adjusted as appropriate, whenever there is a change in the job or a change in the prevailing wage rate, such as when the applicable state or federal minimum wage is increased.

WIOA

The Workforce Innovation and Opportunity Act of 2014 (WIOA) amended the Rehabilitation Act by adding section 511, which places limitations on the payment of subminimum wages to individuals with disabilities by mandating the completion of certain requirements prior to and during the payment of a subminimum wage.

EXECUTIVE ORDER 13658

Executive Order 13658, Establishing a Minimum Wage for Contractors, established a minimum wage that generally must be paid to workers performing on or in connection with a covered contract with the Federal Government. Workers covered by this Executive Order and due the full Executive Order minimum wage include workers with disabilities whose wages are calculated pursuant to certificates issued under section 14(c) of the FLSA.

FRINGE BENEFITS

Neither the FLSA nor the PCA have provisions requiring vacation, holiday, or sick pay nor other fringe benefits such as health insurance or pension plans. SCA wage determinations may require such fringe benefit payments (or a cash equivalent). Workers paid under a certificate authorizing commensurate wage rates must receive the full fringe benefits listed on the SCA wage determination.

OVERTIME

Generally, if a worker is performing work subject to the FLSA, SCA, and/or PCA, that worker must be paid at least 1 1/2 times their regular rate of pay for all hours worked over 40 in a workweek.

CHILD LABOR

Minors younger than 18 years of age must be employed in accordance with the child labor provisions of the FLSA. No persons under 16 years of age may be employed in manufacturing or on a PCA contract.

PETITION PROCESS

Workers with disabilities paid at subminimum wages may petition the Administrator of the Wage and Hour Division of the Department of Labor for a review of their wage rates by an Administrative Law Judge. No particular form of petition is required, except that it must be signed by the worker with a disability or his or her parent or guardian and should contain the name and address of the employer. Petitions should be mailed to: Administrator, Wage and Hour Division, U.S. Department of Labor, Room S-3502, 200 Constitution Avenue NW, Washington, D.C. 20210.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

1-866-487-9243
TTY: 1-877-889-5627
www.dol.gov/whd



WH1284 REV 01/18

FEDERAL PANELS

WORKER RIGHTS UNDER EXECUTIVE ORDER 13658

FEDERAL MINIMUM WAGE FOR CONTRACTORS

\$10.95 PER HOUR

EFFECTIVE JANUARY 1, 2021 – DECEMBER 31, 2021

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

MINIMUM WAGE Executive Order 13658 (EO) requires that federal contractors pay workers performing work on or in connection with covered contracts at least (1) \$10.10 per hour beginning January 1, 2015, and (2) beginning January 1, 2016, and every year thereafter, an inflation-adjusted amount determined by the Secretary of Labor in accordance with the EO and appropriate regulations. The EO hourly minimum wage in effect from January 1, 2021, through December 31, 2021, is \$10.95.

TIPS Covered tipped employees must be paid a cash wage of at least \$7.65 per hour effective January 1, 2021, through December 31, 2021. If a worker's tips combined with the required cash wage of at least \$7.65 per hour paid by the contractor do not equal the EO hourly minimum wage for contractors, the contractor must increase the cash wage paid to make up the difference. Certain other conditions must also be met.

EXCLUSIONS

- Some workers who provide support "in connection with" covered contracts for less than 20 percent of their hours worked in a week may not be entitled to the EO minimum wage.
- Certain full-time students, learners, and apprentices who are employed under subminimum wage certificates are not entitled to the EO minimum wage.
- Workers employed on contracts for seasonal recreational services or seasonal recreational equipment rental for the general public on federal lands, except when the workers are performing associated lodging and food services, are not entitled to the EO minimum wage.
- Certain other occupations and workers are also exempt from the EO.

ENFORCEMENT The U.S. Department of Labor's Wage and Hour Division (WHD) is responsible for enforcing the EO. WHD can answer questions, in person or by telephone, about your workplace rights and protections. We can investigate employers, recover wages to which workers may be entitled, and pursue appropriate sanctions against covered contractors. All services are free and confidential. The law also prohibits discriminating against or discharging workers who file a complaint or participate in any proceeding under the EO. If you are unable to file a complaint in English, WHD will accept the complaint in any language. You can find your nearest WHD office at www.dol.gov/agencies/whd/contact/local-offices

ADDITIONAL INFORMATION

- The EO applies only to new federal construction and service contracts, as defined by the Secretary in the regulations.
- Workers with disabilities whose wages are governed by certificates issued under section 14(c) of the Fair Labor Standards Act must also receive no less than the full EO minimum wage rate.
- Some state or local laws may provide greater worker protections; employers must comply with both.
- More information about the EO is available at www.dol.gov/agencies/whd/government-contracts/minimum-wage



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

1-866-487-9243
TTY: 1-877-889-5627
www.dol.gov/agencies/whd



WH1009 REV 11/20

FEDERAL PANELS

PAY TRANSPARENCY NONDISCRIMINATION PROVISION

The contractor will not discharge or in any other manner discriminate against employees or applicants because they have inquired about, discussed, or disclosed their own pay or the pay of another employee or applicant. However, employees who have access to the compensation information of other employees or applicants as a part of their essential job functions cannot disclose the pay of other employees or applicants to individuals who do not otherwise have access to compensation information, unless the disclosure is (a) in response to a formal complaint or charge, (b) in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or (c) consistent with the contractor's legal duty to furnish information.

If you believe that you have experienced discrimination contact OFCCP
1.800.397.6251 | TTY 1.877.889.5627 | www.dol.gov/ofccp



200 CONSTITUTION AVENUE NW | WASHINGTON, DC 20210 | tel: 1-800-397-6251 | TTY: 1-877-889-5627 | www.dol.gov/ofccp

FEDERAL PANELS

WORKER RIGHTS UNDER EXECUTIVE ORDER 13706

PAID SICK LEAVE FOR FEDERAL CONTRACTORS

**ONE HOUR OF PAID SICK LEAVE FOR EVERY 30
HOURS WORKED, UP TO 56 HOURS EACH YEAR**

PAID SICK LEAVE Executive Order 13706, Establishing Paid Sick Leave for Federal Contractors, requires certain employers that contract with the Federal Government to provide employees working on or in connection with those contracts with 1 hour of paid sick leave for every 30 hours they work—up to 56 hours of paid sick leave each year.

Employees must be permitted to use paid sick leave for their own illness, injury, or other health-related needs, including preventive care; to assist a family member who is ill, injured, or has other health-related needs, including preventive care; or for reasons resulting from, or to assist a family member who is the victim of, domestic violence, sexual assault, or stalking.

Employers are required to inform employees of their paid sick leave balances and must approve all valid requests to use paid sick leave. Rules about when and how employees should ask to use paid sick leave also apply. More information about the paid sick leave requirements is available at www.dol.gov/whd/govcontracts/eo13706

ENFORCEMENT The Wage and Hour Division (WHD), which is responsible for making sure employers comply with Executive Order 13706, has offices across the country. WHD can answer questions, in person or by telephone, about your workplace rights and protections. WHD can investigate employers and recover wages to which workers may be entitled. All services are free and confidential. If you are unable to file a complaint in English, WHD will accept the complaint in any language.

The law prohibits discriminating against or discharging workers who file a complaint or participate in any proceeding under the Executive Order.

ADDITIONAL INFORMATION Executive Order 13706 applies to new contracts and replacements for expiring contracts with the Federal Government starting January 1, 2017. It applies to federal contracts for construction and many types of federal contracts for services.

Some state and local laws also require that employees be provided with paid sick leave. Employers must comply with all applicable requirements.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR www.dol.gov/whd/govcontracts

1-866-487-9243

TTY: 1-877-889-5627



WH1090 REV 09/16

FEDERAL PANELS

Report to the DoD Inspector General...



Mission:

To provide a confidential, reliable means to report violations of law, rule, or regulation; fraud, waste, and abuse; mismanagement; trafficking in persons; serious security incidents; or other criminal or administrative misconduct that involve DoD personnel and operations, without fear of reprisal.



HOTLINE

Department of Defense

dodig.mil/hotline | 664.8799 (DSN)

800.424.9098 (TOLL-FREE) | 703.604.8799 (COMMERCIAL)



6.4.2019

MILITARY ★ CIVILIAN ★ CONTRACTOR

STATE PANELS

Equal Employment Opportunity is the **LAW**

What Does Equal Employment Opportunity Mean?

It guarantees the right of all persons to apply and be considered for job opportunities on the basis of the person's ability to do the job. While employed, you should not be treated unfairly because of any of the protected characteristics.

What Does the Law Cover?

Chapter 216 of the *Code of Iowa*, as amended, (The Iowa Civil Rights Act), prohibits discrimination in employment because of a person's:

Race	Age (18 and older)
Creed	National Origin
Color	Gender Identity
Sex	Sexual Orientation
Pregnancy	Disability
Religion	

To Whom Does the Law Apply?

- Persons who apply for employment with, or employees of, private employers, state and local governments, and public and private educational institutions with four or more employees.
- Employment agencies, labor unions, contractors, and sub-contractors, and apprenticeship programs.

What Other Resources Are Available to Help with a Discrimination Problem?

You may also contact the local human rights, civil rights or human relations agency in your area, or the U.S. Equal Employment Opportunity Commission (EEOC), a federal agency. The EEOC District Office is located at:

310 West Wisconsin Ave., Suite 800
Milwaukee, WI 53203-2292
414-297-1111

EEOC enforces Title VII of the Civil Rights Act of 1964, which prohibits discrimination on the basis of race, color, religion, sex, or national origin; the Age Discrimination in Employment Act (ADEA), which protects persons age 40 or older; and the Americans with Disabilities Act (ADA).

What Action Will an Agency Take?

The Commission's staff can answer questions about your rights under the Act and help you take the necessary steps to file a complaint if you decide to pursue a claim. Once a complaint is filed, the Commission will take all appropriate actions to process the complaint. There is no charge to file a complaint and you do not need an attorney to file a complaint with the Commission.

What Should I Do If I Believe I've Been Discriminated Against?

You should immediately contact:

Iowa Civil Rights Commission
400 E. 14th Street, Grimes Building
Des Moines, Iowa 50319
515-281-4121, 1-800-457-4416
515-242-5840 (FAX)

<http://www.state.ia.us/government/crc>

You may contact the Commission by telephone or mail for information, or assistance in filing a complaint. The Commission's office hours are 8:00 a.m. to 4:30 p.m., Monday through Friday. You may leave a message at 515-281-4121 after hours for a return call. **Your complaint must be filed within 300 days of the discriminatory act.**

“Injustice anywhere is a threat to justice everywhere.” – Martin Luther King, Jr.

STATE PANELS

NO HATE CRIMES IN IOWA

Iowa's Hate Crime Laws:

- Prohibit public offenses of assault, criminal mischief, trespass, arson or intimidation by threat of violence committed **BECAUSE OF** protected characteristics:
 - race
 - color
 - religion
 - ancestry
 - national origin
 - political affiliation
 - sex
 - sexual orientation
 - age
 - physical/mental disability

or because of the person's association with people of these traits
- Define Hate Crimes
- Provide victims civil relief against offenders
- Provide enforceable penalties one degree higher than underlying offense
- Require sensitivity and Hate Crime In-service training for law enforcement
- Require monitoring of Hate Crime violations
- Allow for local ordinances

Follow these steps if you are a Victim of a Hate Crime or Helping a Victim:

- **Call local law enforcement**
- **Preserve all physical evidence**
- **Call Iowa Civil Rights Commission 515-281-4121 or 1-800-457-4416**
If Hate Crime occurs in areas of housing, employment, credit, public accommodations, or education, it may also be a discriminatory act under Iowa Code §216. Complaint must be filed within 300 days of the incident.
- **Call U.S. Dept. of Housing and Urban Development (HUD) Washington DC**
Nat'l Housing Discrimination Hotline 1-800-669-9777; TDD 1-800-927-9275
If Hate Crime occurs in housing because of race, color, religion, national origin, sex, familial status or handicap, victim may be able to file complaint under Federal Fair Housing law, Title VIII.

Iowa Civil Rights Commission

400 E. 14th Street

Des Moines, Iowa 50319

Call 515-281-4121 or Toll Free In Iowa 1-800-457-4416, FAX 515-242-5840

For More Detailed Information Reference The Code of Iowa
§729A, §708, §716, §712, §902, §903

STATE PANELS

Your Rights Under the Iowa Minimum Wage Law

Hourly Minimum Wage

\$7.25

The minimum wage applies to most hourly wage earners employed in Iowa. Most small retail and service establishments grossing less than \$300,000.00 annually are not required to pay the minimum wage. The majority of supervisory and administrative employees paid a salary are not covered by the law. Employers may pay an initial employment rate of \$6.35 for the first 90 calendar days of employment.

TIP CREDIT – The employer's share for tipped employees who customarily and regularly receive more than \$30.00 a month in tips must be at least \$4.35 an hour.

Enforcement

The Iowa Division of Labor may bring action against employers who violate the state's minimum wage law. Courts may order payment of back wages. No employer can discriminate against or discharge an employee for filing a complaint or participating in a proceeding under this law.

Contact Information

Iowa Division of Labor
1000 East Grand Avenue
Des Moines, IA 50319-0209
Phone: 515-242-5870
Fax: 515-281-7995
www.iowadivisionoflabor.gov

Federal Minimum Wage and Overtime Pay

Applications of the minimum wage rates under federal law differ from those under Iowa Law. Iowa employers must comply with the more stringent applicable law. Overtime is covered by the federal Fair Labor Standards Act. Questions concerning federal law should be directed to:

U.S. Department of Labor
Wage & Hour Division
210 Walnut Street
Des Moines, IA 50309
Phone: 515-284-4625
www.dol.gov

The law requires displaying this poster where it can easily be seen by all employees

Equal Opportunity Employer/Program
Auxiliary aids and services are available upon request to individuals with disabilities. For deaf and hard of hearing, use Relay 711

STATE PANELS

Job Safety and Health IT'S THE LAW!

EMPLOYEES:

- You have the right to notify your employer or Iowa OSHA about workplace hazards. You may ask Iowa OSHA to keep your name confidential.
- You have the right to request an OSHA inspection if you believe that there are unsafe and unhealthful conditions in your workplace. You or your representative may participate in that inspection.
- You can file a complaint with OSHA within 30 days of retaliation or discrimination by your employer for making safety and health complaints or for exercising your rights under the OSH Act.
- You have a right to see OSHA citations issued to your employer. Your employer must post the citations at or near the place of the alleged violation for at least 3 working days.
- Your employer must correct workplace hazards by the date indicated on the citation and must certify that these hazards have been reduced or eliminated.
- You have the right to copies of your medical records or records of your exposure to toxic and harmful substances or conditions.
- Your employer must post this notice in your workplace.
- You must comply with all occupational safety and health standards issued under the *OSH Act* that apply to your own actions and conduct on the job.

EMPLOYERS:

- You must furnish your employees a place of employment free from recognized hazards.
- You must comply with the occupational safety and health standards issued under the *OSH Act*.
- Iowa OSHA Consultation can help you identify and correct hazards without citation or penalty.

To report a workplace fatality, hospitalization, amputation or the loss of an eye, visit www.iowaosha.gov or call 877-242-6742.

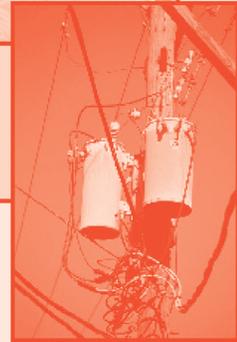
For assistance and information contact:

Iowa Division of Labor
1000 East Grand Avenue
Des Moines, Iowa 50319-0209
Phone (515) 242-5870
Email: osha@iwd.iowa.gov
www.iowaosha.gov

Rod A. Roberts

Rod A. Roberts, Labor Commissioner

IOWA[®]
WORKFORCE
DEVELOPMENT



Complaints About the Iowa OSHA Program

You may file a complaint about the Iowa Division of Labor's operations or administration of the OSH Act by contacting:

OSHA Regional Office
2300 Main Street, Suite 1010
Kansas City, MO 64108-2447
(816) 283-8745

STATE PANELS

UNEMPLOYMENT INSURANCE

If you become unemployed, you may be eligible for unemployment insurance benefits. If you are still employed but working fewer hours than your regular full-time work week and are earning less than your regular full-time wages, you may be entitled to partial benefits. Unemployment insurance benefits are made possible by taxes paid by this employer. No deductions are made from your paycheck for unemployment insurance.

**The same week you become unemployed,
you may file a new unemployment insurance claim online or in-person.**



ONLINE

Go to www.iowaworkforcedevelopment.gov and click on the Apply for Unemployment link. You should file an initial claim the same week you are unemployed or working reduced hours. Your unemployment insurance claim **DOES NOT** begin on the date your job ended or your hours were reduced. Your claim is effective the Sunday of the week you apply.



IN-PERSON

If you do not have access to a computer, visit the nearest **IowaWORKS Center**. Delay in filing an unemployment insurance claim can result in the loss of all or part of the benefits you may be entitled to receive.



INFORMATION

For complete information about your unemployment insurance rights and responsibilities, review the Unemployment Handbook at www.iowaworkforcedevelopment.gov. To register for work and learn more about available work in your area, go to www.iowaworks.gov or visit your nearest **IowaWORKS Center**.



IOWAWORKS CENTER LOCATIONS



IowaWORKS Centers are located in 17 cities.

- Burlington
- Carroll
- Cedar Rapids
- Council Bluffs
- Creston
- Davenport
- Decorah
- Des Moines
- Dubuque
- Fort Dodge
- Iowa City
- Marshalltown
- Mason City
- Ottumwa
- Sioux City
- Spencer
- Waterloo

For the location of the IowaWORKS Center nearest you, call: 866-239-0843 or visit www.iowaworkforcedevelopment.gov.



Equal Opportunity Employer/Program. Auxiliary aids and services are available upon request to individuals with disabilities. For deaf and hard of hearing, use Relay 711.

LAW REQUIRES DISPLAYING THIS POSTER WHERE IT CAN EASILY BE SEEN BY ALL EMPLOYEES.

STATE PANELS (Conditional Notices)



KEEP CALM

FAIR HOUSING IS THE LAW

(The Fair Housing Amendments Act of 1988 and Iowa Civil Rights Act)

DISABILITY
COLOR
RACE
RELIGION
FAMILIAL STATUS

SEX
NATIONAL ORIGIN
SEXUAL ORIENTATION
GENDER IDENTITY

Anyone who feels he or she has been discriminated against may file a complaint of housing discrimination by contacting:

HUD Kansas City Regional Office
400 State Avenue
Room 200
Kansas City, KS 66101
(800) 743-5323
<http://hud.gov>

Iowa Civil Rights Commission
400 E. 14th Street
Grimes State Office Building
Des Moines, IA 50319
(515) 281-4121 or (800) 457-4416
<https://icrc.iowa.gov/>

STATE PANELS (Conditional Notices)



TOBACCO AND NICOTINE FREE

LIBRE DE TABACO Y NICOTINA



SMOKEFREEAIR.IOWA.GOV
1-888-944-2247

STATE PANELS (Conditional Notices)

Additional Notices

With the purchase of your **Iowa Digital Comply Anywhere Poster Pack**, you are entitled to **free downloads** of conditionally required industry-specific and municipal postings.

See instructions below to review and download additionally required materials.

- 1) **Review** all conditional notices required in the state of Iowa.
- 2) **Download**, print and post any notices that pertain to your business type, demographic and/or location.

To download these materials, please visit:
www.personnelconcepts.com/downloads/iacn

When prompted, enter the **ACCESS CODE: PCIACN**