

FED

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. Employees must 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.

WAGE AND HOUR DIVISION

UNITED STATES DEPARTMENT OF LABOR
1-866-487-9243
TTY: 1-877-889-5627
www.dol.gov/whd



WH1088

REV. 07/2016

FED

EMPLOYEE RIGHTS UNDER THE FAMILY AND MEDICAL LEAVE ACT

THE UNITED STATES DEPARTMENT OF LABOR WAGE AND HOUR DIVISION

LEAVE ENTITLEMENTS

- 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 workplace.

"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 employer must notify the employer as soon as possible and, generally, follow the employer's usual procedures.

EMPLOYER RESPONSIBILITIES

Once an employee 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.

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.

ELIGIBILITY REQUIREMENTS

An employer 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;

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. 04/2016

FED

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 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.

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

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 1-800-669-8820 (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 and Federal Government section. Additional information about EEOC, including information about charge filing, is available at www.eeoc.gov.

EMPLOYERS HOLDING FEDERAL CONTRACTS OR SUBCONTRACTS

Section 544 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 a job.

If you believe you have been discriminated against in a program of an institution which receives Federal financial assistance, you should immediately contact the Federal agency providing such assistance.

PROTECTIONS OR ACTIVITIES RECEIVING FEDERAL FINANCIAL ASSISTANCE

RACE, COLOR, NATIONAL ORIGIN, SEX

Title VI 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 cases or may cause discrimination in providing services under such programs. Title VI of the Education Amendments of 1972 prohibits employment discrimination on the basis of sex in educational programs or activities which receive Federal financial assistance.

EEOC 9/02 and OCEC 8/08 Versions Usable With 11/09 Supplement
EEOC P/E-1

REV. 11/2009

FED

EMPLOYEE RIGHTS EMPLOYEE POLYGRAPH PROTECTION ACT

The Act also prohibits 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.

EXAMINER RIGHTS

Where polygraph tests are permitted, they are subject to numerous strict standards concerning the conduct and length of the test. Examiners 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 EMPLOYERS AND JOB APPLICANTS CAN READILY SEE IT.

DEPARTMENT OF LABOR UNITED STATES OF AMERICA
WHD
1-866-487-9243
TTY: 1-877-889-5627
www.dol.gov/whd



WH1462

REV. 07/2016

FED

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 or:

- 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 to 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
- then an employer may not deny you:
 - initial employment;
 - promotion;
 - reemployment;
 - any benefit of employment;
 - retention in 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.

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. 04/2016

VA

VIRGINIA HUMAN RIGHTS ACT

REASONABLE ACCOMMODATIONS FOR DISABILITY

Protections from Discrimination - Va. Code § 2.2-2390.1

Effective July 1, 2021, employers with more than five employees for a 20-week period in the current or preceding year must provide reasonable accommodations for otherwise qualified persons with disabilities if necessary to assist such persons in performing a particular job, unless the accommodation would impose an undue hardship on the employer. "Person with a disability" means any person who has a physical or mental impairment that substantially limits one or more of her major life activities or who has a record of such impairment. Employers also may not, in response to a request for a reasonable accommodation for disability:

- take adverse actions against an employee;
- deny employment or promotions; or
- require an employee to take leave if another reasonable accommodation can be provided.

Reasonable Accommodations

Examples of reasonable accommodations include modifying work policies, permitting the use of leave, reassignment to a vacant position, acquisition or modification of equipment, assistance with manual labor, job restructuring, a modified work schedule, and light duty assignments.

Integrative Process

When an employee requests an accommodation, employers must engage in a timely, good faith integrative process with the employee to determine if the requested accommodation is reasonable and, if not, discuss alternative reasonable accommodations that may be provided.

Complaints

Any person who believes they were discriminated against on this basis may file a complaint with the Office of Civil Rights.

OFFICE OF THE ATTORNEY GENERAL
Office of Civil Rights
202 North 9th Street
Richmond, Virginia 23219
www.va.virginia.gov/civilrights@oag.state.va.us
P: (804) 225-2292; F: (804) 225-3294

REV. 11/2009

VA

Virginia Employment Commission

NOTICE TO WORKERS

Every day many unemployed workers tell us that unemployment insurance is due because they have paid for it. This is not true in Virginia. There are no deductions from your paycheck for unemployment insurance. Employers' taxes are deposited in a trust fund from which unemployment insurance benefits are paid. Do not confuse unemployment insurance with Old Age and Survivors Insurance to which both you and your employer contribute.

YOU MAY APPLY FOR UNEMPLOYMENT INSURANCE BENEFITS IF:

- You are totally unemployed, or
- You are working at reduced wages and hours,

IF TOTALLY UNEMPLOYED, ON A TEMPORARY LAYOFF, OR IF WORKING REDUCED HOURS:

The first week you are unemployed, register for work, and file a claim for benefits. You can file your claim online at www.vec.virginia.gov or by calling our Customer Contact Center at 1-866-832-2362. If you are a totally unemployed you must register for work online at www.vec.virginia.gov.

TO BE ELIGIBLE FOR BENEFITS, THE LAW REQUIRES THAT YOU:

- File a claim with the Virginia Employment Commission.
- Have earned sufficient wages from employers who are subject to the Virginia Unemployment Compensation Act or any other State within your base period.
- Must be unemployed through no fault of your own.

This notice is available in Spanish. Direct requests to: **Employer Accounts Unit**
PO Box 26441
Richmond, VA 23261-6441

DEPARTMENT OF LABOR UNITED STATES OF AMERICA
WHD
1-866-487-9243
TTY: 1-877-889-5627
www.dol.gov/whd



WH1462

REV. 07/2016

VA

Workers' Compensation Notice

The employees of this business are covered by the Virginia Workers' Compensation Act. In case of injury by accident or notice of an occupational disease:

THE EMPLOYEE SHOULD:

- Immediately give notice to the employer, in writing, of the injury or occupational disease and the date of accident or notice of the occupational disease.
- Promptly give to the employer and to the Virginia Workers' Compensation Commission notice of any claim for compensation for the period of disability beyond the seventh day after the accident. In case of fatal injuries, notice must be given by one or more dependents of the deceased or by a person in their behalf.
- In case of failure to reach an agreement with the employer in regard to compensation under the Act, file application with the Commission for a hearing within two years of the date of accidental injury or first communication of the diagnosis of an occupational disease.
- If medical treatment is anticipated for more than two years from the date of the accident and no award has been entered, the employee should file a claim with the Commission within two years from the date of the accident.

NOTE: The employer's report of accident is not the filing of a claim for the employee.

THE EMPLOYER SHOULD:

- At the time of the accident, give the employee the names of at least three physicians from which the employee may select the treating physician.
- Report the injury to the Commission through your carrier or directly to the Commission.
- Accurately determine the employee's average weekly wage, including overtime, meals, uniforms, etc. Questions may be answered by contacting the Commission. A booklet explaining the Workers' Compensation Act is available without cost from:

THE VIRGINIA WORKERS' COMPENSATION COMMISSION
333 E. FRANKLIN ST.
RICHMOND, VIRGINIA 23219
1-877-664-2565
www.workcomp.virginia.gov

Every employer within the operation of the Virginia Workers' Compensation Act MUST POST THIS NOTICE IN A CONSPICUOUS PLACE IN HIS PLACE OF BUSINESS.

Form WVC1

REV. 04/2017

VA

Virginia Human Rights Act

Code of Virginia - Title 2.2, Chapter 39

It is the policy of the Commonwealth of Virginia to: Safeguard all individuals within the Commonwealth from unlawful discrimination because of race, color, religion, national origin, sex, sexual orientation, gender identity, marital status, pregnancy, childbirth or related medical conditions, age, military status, or disability in employment, places of public accommodation, including educational institutions, in real estate transactions; preserve the public safety, health and general welfare; and further the interests, rights and privileges of individuals within the Commonwealth, and protect citizens of the Commonwealth against unfounded charges of unlawful discrimination.

Unlawful Discriminatory Practice Defined

Conduct that violates any Virginia or federal statute or regulation governing discrimination in an unlawful discriminatory practice under the Virginia Human Rights Act.

Complaints may be filed with: **OFFICE OF THE ATTORNEY GENERAL**
Office of Civil Rights
202 North 9th Street
Richmond, Virginia 23219
www.va.virginia.gov/civilrights@oag.state.va.us
P: (804) 225-2292; F: (804) 225-3294

REV. 11/2009

VA

Minimum Wage Increases to \$11.00 per hour Effective January 1, 2022

Tipped Employees

Tips plus wages must now meet Virginia's minimum wage rate.

As of May 1, 2021, training wages may be increased

The complete training wage regulation is available on the Virginia Town Hall website: <https://townhall.virginia.gov/>

Training Wages:

- Applies to employees younger than 20 years of age
- Is restricted to the first 90 days of employment

Some employees previously exempt may now be covered as eligible employees.

These include:

- Domestic Service** - Services related to the care of an individual in a private home or the maintenance of a private home or its premises
 - May be on a permanent or temporary basis
 - Includes services such as companions, cooks, waiters, butlers, maids, valets, and chauffeurs
- Home care workers**
- Babysitters** who work more than 10 hours per week

For More Information, please visit:

- VA LIS: <https://lis.virginia.gov/cgi-bin/legp604.exe?2011+sum+587>
- VA definitions: <http://law.lis.virginia.gov/vacode/title40.1/chapter3/section40.1-28.9/>
- VA min wages: <http://law.lis.virginia.gov/vacode/title40.1/chapter3/section40.1-28.10/>
- FLSA: <https://www.law.cornell.edu/uscode/text/29/chapter-8>

Questions? Contact the Labor Law Division
Phone: 804-786-2706
Fax: 804-371-6524
E-mail: lablaw@edl.virginia.gov
Website: <https://www.dol.gov/whd/>

VA

Code of Virginia

§ 40.1-28.7.8. Covenants not to compete prohibited as anti-competitive; civil penalty.

A. As used in this section:

"Covenant not to compete" means a covenant or agreement, including a provision of a contract of employment, between an employer and employee that restrains, prohibits, or otherwise restricts an individual's ability, following the termination of the individual's employment, to compete with his former employer. A "covenant not to compete" shall not restrict an employee from providing a service to a customer or client of the employer if the employer does not initiate contact with or solicit the customer or client.

"Low-wage employee" means an employee whose average weekly earnings, calculated by dividing the employee's earnings during the period of 52 weeks immediately preceding the date of termination of employment by 52, or if an employee worked fewer than 52 weeks, the number of weeks that the employee was actually paid during the 52-week period, are less than the average weekly wage of the Commonwealth as determined pursuant to subsection A of § 65.2-500. "Low-wage employee" includes interns, students, apprentices, or trainees employed, with or without pay, at a trade or profession in order to gain work or educational experience. "Low-wage employee" also includes an individual who has independently contracted with another person to perform services independent of an employment relationship and who is compensated for such services by such person at an hourly rate that is less than the median hourly wage for the Commonwealth for all occupations as reported for the preceding year, by the Bureau of Labor Statistics of the U.S. Department of Labor, for the purposes of this section. "Low-wage employee" shall not include an employee whose earnings are derived, in whole or in part, from sales of commissions, incentives, or bonuses paid to the employee by the employer.

B. No employer shall enter into, enforce, or threaten to enforce a covenant not to compete with any low-wage employee.

C. Nothing in this section shall serve to limit the creation or application of nondiscrimination agreements intended to prohibit the taking, misappropriating, threatening to misappropriate, or sharing of certain information, including trade secrets, as defined in § 59B-1-336, and proprietary or confidential information.

D. A low-wage employee may bring a civil action in a court of competent jurisdiction against any former employer or other person that attempts to enforce a covenant not to compete against such employee in violation of this section. An action under this section shall be brought within two years of the date of the date the covenant not to compete was signed. (i) the date the low-wage employee learns of the covenant not to compete, (ii) the date the employment relationship is terminated, or (iv) the date the employer takes any step to enforce the covenant not to compete. The court shall have jurisdiction to grant an injunction not to compete with a low-wage employee and to order all appropriate relief, including requiring the conduct of any person or employer, ordering payment of liquidated damages, and awarding lost compensation, damages, and reasonable attorney fees and costs. No employer may discharge, threaten, or otherwise discriminate or retaliate against a low-wage employee for bringing a civil action pursuant to this section.

E. Any employer that violates the provisions of subsection B as determined by the Commissioner shall be subject to a civil penalty of \$10,000 for each violation. Civil penalties under this subsection shall be paid to the Commissioner for deposit in the general fund.

F. Every employer who violates the provisions of this section, the plaintiff shall be entitled to recover reasonable costs, including costs and reasonable fees for expert witnesses, and attorney fees from the former employer or other employer for bringing a civil action pursuant to this section.

G. Every employer shall post a copy of this section or a summary approved by the Department in the same location where other employee notices required by state or federal law are posted. An employer that fails to post a copy of this section or an approved summary of this section shall be issued by the Department a written warning for the first violation. Such shall be subject to a civil penalty not to exceed \$250 for a second violation, and shall be subject to a civil penalty not to exceed \$1,000 for a third and each subsequent violation as determined by the Commissioner. Civil penalties under this subsection shall be paid to the Commissioner for deposit in the general fund.

H. The Commissioner shall prescribe procedures for the payment of proposed assessments of penalties that are not contested by employers. Such procedures shall include provisions for an employer to consent to abatement of the alleged violation and to pay a proposed penalty or a negotiated sum in lieu of such penalty without admission of any civil liability arising from such alleged violation.

2020, c. 548, § 289, § 40.1-28.7.7.

VA

Department of Labor and Industry

Job Safety and Health Protection

THE VIRGINIA OCCUPATIONAL SAFETY AND HEALTH (VOSH) LAW, BY AUTHORITY OF TITLE 40.1 OF THE LABOR LAWS OF VIRGINIA, PROVIDES JOB SAFETY AND HEALTH PROTECTION FOR WORKERS. THE PURPOSE OF THE LAW IS TO ASSURE SAFE AND HEALTHFUL WORKING CONDITIONS THROUGHOUT THE STATE. THE VIRGINIA SAFETY AND HEALTH CODES BOARD PROMULGATES AND ADOPTS JOB SAFETY AND HEALTH STANDARDS, AND EMPLOYERS AND EMPLOYEES ARE REQUIRED TO COMPLY WITH THESE STANDARDS. THESE STANDARDS MAY BE FOUND AT THE FOLLOWING WEB ADDRESS: http://www.dol.virginia.gov/doll_regulations/doll_regulations.html. YOU MAY ALSO CONTACT THE DEPARTMENT OF LABOR AND INDUSTRY OFFICES LISTED BELOW TO RECEIVE PRINTED COPIES OF THE VIRGINIA UNIQUE STANDARDS AND OBTAIN THE NAMES OF PUBLISHERS OF THE FEDERAL IDENTICAL STANDARDS.

Employers

Each employer shall furnish to each of his employees employment and a place of employment free from recognized hazards that are causing or are likely to cause death or serious harm to his employees, and shall comply with occupational safety and health standards issued under the law.

Employees

Each employee shall comply with all occupational safety and health standards, rules, regulations and orders issued under the Law that apply to his own actions and conduct on the job.

Inspection

The Law requires that a representative of the employer and a representative authorized by the employees be given an opportunity to accompany the VOSH inspector for the purpose of aiding the inspection.

Where there is no authorized employee representative, the VOSH inspector must consult with a reasonable number of employees concerning safety and health conditions in the workplace.

Citation

If upon inspection VOSH believes an employer has violated the Law, a citation alleging such violations will be issued to the employer. Each citation will specify a time period within which the alleged violation must be corrected.

The VOSH citation must be prominently displayed at or near the place of alleged violation for three days or until the violation is corrected, whichever is later, to warn employees of dangers that may exist there.

Proposed Penalty

The Law provides for mandatory penalties against private sector employers of up to \$13,434 for each serious violation and for optional penalties of up to \$13,434 for each other-than-serious violation. Penalties of up to \$13,434 per day may be proposed for failure to correct violations within the proposed time period. Also, any employer who willfully or repeatedly violates the Law may be assessed penalties of up to \$134,333 for each such violation.

Public Sector employers, all departments, agencies, institutions or other political subdivisions of the Commonwealth, are subject to the penalty provisions of 16VAC 25-60-260.

Criminal penalties are also provided for in the Law. Any willful violation resulting in the death of an employee is punishable, upon conviction, by a fine of not more than \$70,000 or by imprisonment for not more than six months, or by both. Subsequent conviction of an employer after a first conviction doubles these maximum penalties.

Recordkeeping

Employers now have a new system for tracking workplace injuries and illnesses. OSHA's new recordkeeping log (Form 300) is simpler to understand and use. Using a question and answer format, the revised recordkeeping rule provides guidance for recording occupational injuries and illnesses and explains how to classify specific cases. Smaller employers (10 or fewer employees) are exempt from most requirements. To see if your industry is partially exempt, visit the OSHA Website at www.osha.gov/recordkeeping/pub3169ext.html.

Accident Reporting

All fatalities must be reported to VOSH within eight (8) hours. All injuries or illnesses that result in an in-patient hospitalization, amputation or loss of an eye must be reported to VOSH within twenty-four (24) hours. Failure to report may result in significant monetary penalties.

VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY
U.S. DEPARTMENT OF LABOR
OSHA REGIONAL ADMINISTRATOR
THE COURTS CENTER, STE 740 WEST
170 SOUTH INDEPENDENCE MALL WEST
PHILADELPHIA, PA 19106-3309
(215) 861-4900

OCCUPATIONAL SAFETY AND HEALTH OFFICE LOCATIONS

Northampton/Manassas 600 East Main Street, Suite 207, Richmond, Virginia 23219. (804) 371-2327	Roanoke/Roanoke 9400 Innovation Drive, Suite 120, Roanoke, VA 24011. (703) 392-0900	Southwest/Roanoke Bassett Village 3813 Preese Gears Road Roanoke, VA 24019 (540) 562-3580	Lynchburg 3700 Old Forest Road Sun B Lynchburg, VA 24501 (434) 385-0806
Central Virginia/Richmond North Row Business Park 1570 East Parkman Road Richmond, VA 23228 (804) 371-3104	Tidewater/Norfolk 6363 Center Drive Building 6, Suite 101 Norfolk, VA 23502 (757) 455-0891	Abingdon The Johnson Center 468 East Main Street, Suite 114, Abingdon, VA 24210 (276) 676-5425	Verona P.O. Box 772 201 Lee Highway Verona, VA 24482 (540) 248-9280

VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY
C. Ray Dierrott
Commissioner

EMPLOYERS: THIS POSTER MUST BE DISPLAYED IN A PROMINENT PLACE IN THE ESTABLISHMENT TO WHICH YOUR EMPLOYEES NORMALLY REPORT TO WORK.

REV. 08/2021

VA

Department of the Treasury, Internal Revenue Service

Life's a little easier with eITC

earned income tax credit

eITC is for people who work for someone else or own or run a business or a farm. To qualify, you must have tax to end income and meet the following rules.

To qualify, you and your spouse (if filing a joint return):

- Must have earned income
- Must have a Social Security number that is valid for employment issued on or before the due date of the return (including extensions)
- Cannot have investment income, such as interest income, over a certain amount
- Generally must be a U.S. citizen or resident all year
- May not file as an married filing separately
- May not be a qualifying child of another person
- May not file Form 2555 or 2555-EZ (related to foreign earned income)
- Must have a qualifying child if you do not have a qualifying child, you must:
 - be at least age 25 but under age 65 at the end of the year,
 - live in the United States for more than half the year, and
 - not qualify as a dependent of another person.

To claim the eITC, you have to file a federal tax return even if you own no tax and are not required to file. File your tax return as soon as you have all the information you need about how much you earned. However, refunds for returns claiming the eITC can't be issued before mid-February. This delay applies to the entire refund, not just the portion associated with the eITC.

eITC provides a boost to help you pay bills or save for a rainy day.

Just imagine what you could do with eITC.

Do you want help with the eITC?

- Go to www.irs.gov/eflc for free information and to check out the interactive eITC Assistant to see if you qualify for the credit and estimate the amount of your eITC.
- Visit a Volunteer Income Tax Assistance (VITA) site for free tax help and preparation. Go to www.irs.gov/vita or call 1-800-906-9887 to find a site.
- Use FreeFile at www.irs.gov/eflc for free online filing through commercially available tax preparation software.

Errors can delay the eITC part of your refund until corrected. If the IRS audits your return and finds an error in your claim of the eITC, you must pay back the amount of the eITC you received in error plus interest and penalties. You may also have to file Form 8862 for future claims. And, if the IRS finds your incorrect claim was due to reckless or intentional disregard of rules and regulations or fraud, we may ban you from claiming the eITC for 2 years or 10 years, depending on the reason for the error.

* U.S. military personnel on an extended active duty outside the United States are considered to live in the United States while on active duty.

Publication 962 (E9-SP) Catalog Number 345009
Department of the Treasury Internal Revenue Service www.irs.gov

REV. 09/2019

VA

Did you know Virginia has an income tax credit for low-income, working individuals and families?

Could you be eligible?

FIND OUT IF YOU QUALIFY for the Commonwealth of Virginia income tax credit today! Visit the Low Income Individuals Credit page on the Virginia Tax site: www.tax.virginia.gov/low-income-individuals-credit

Two ways to increase your income:

- The Federal Earned Income Tax Credit
- The Virginia Credit for Low Income Individuals

Call the Virginia Department of Taxation at: (804) 367-8031, PAY-VTAX at: (804) 339-1307 or visit: www.tax.virginia.gov

VIRGINIA HUMAN RIGHTS ACT
REASONABLE ACCOMMODATIONS FOR PREGNANCY
Protections from Discrimination - Va. Code § 2.2-2390.9

Effective July 1, 2020, employers with five or more employees for a 20-week period in the current or preceding year must provide reasonable accommodations for otherwise qualified persons with disabilities if necessary to assist such persons in performing a particular job, unless the accommodation would impose an undue hardship. Employers also may not, in response to a request for a reasonable accommodation for pregnancy:

- take adverse actions against an employee;
- deny employment or promotions; or
- require an employee to take leave if another reasonable accommodation can be provided.

Complaints

Any person who believes they were discriminated against on this basis may file a complaint with the Office of Civil Rights or seek relief by filing a civil action in state court.

OFFICE OF THE ATTORNEY GENERAL
Office of Civil Rights
202 North 9th Street
Richmond, Virginia 23219
www.va.virginia.gov/civilrights@oag.state.va.us
P: (804) 225-2292; F: (804) 225-3294

VA

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Department of the Treasury, Internal Revenue Service

Life's a little easier with eITC

earned income tax credit

eITC is for people who work for someone else or own or run a business or a farm. To qualify, you must have tax to end income and meet the following rules.

To qualify, you and your spouse (if filing a joint return):

- Must have earned income
- Must have a Social Security number that is valid for employment issued on or before the due date of the return (including extensions)
- Cannot have investment income, such as interest income, over a certain amount
- Generally must be a U.S. citizen or resident all year
- May not file as an married filing separately
- May not be a qualifying child of another person
- May not file Form 2555 or 2555-EZ (related to foreign earned income)
- Must have a qualifying child if you do not have a qualifying child, you must:
 - be at least age 25 but under age 65 at the end of the year,
 - live in the United States for more than half the year, and
 - not qualify as a dependent of another person.

To claim the eITC, you have to file a federal tax return even if you own no tax and are not required to file. File your tax return as soon as you have all the information you need about how much you earned. However, refunds for returns claiming the eITC can't be issued before mid-February. This delay applies to the entire refund, not just the portion associated with the eITC.

eITC provides a boost to help you pay bills or