

ALERT

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 **CalChamber**
CALIFORNIA CHAMBER OF COMMERCE

Governor Urges Restraint in Proposed Fiscal Plan



Emphasizing his commitment to fiscal prudence, Governor Edmund G. Brown Jr. this week proposed a \$171 billion state balanced budget with no new general taxes and an \$8 billion rainy

day reserve.

Even though General Fund spending is projected to rise by more than \$9 billion over the past two years, actual spending is held in check. Thanks to the Proposition 2 budget reform, the Governor proposes boosting the state's rainy day reserve and paying down another \$1.5 billion in budget debt.

CalChamber Comment

"The Governor underscored his commitment to long-term budget stability and protecting the state's solvency," said Allan Zaremberg, president and CEO of the California Chamber of Commerce. "His call for budget restraint should comfort Californians from the threat of new taxes."

The Governor faces mounting pressure from legislative Democrats and interest groups to increase programmatic spending while revenue growth is strong. For the most part, he rejected those calls, reminding Californians of the inevitability of an economic downturn:

"It must never be forgotten," said Brown, "that 69.5 percent of our General Fund revenues come from the volatile

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CalChamber Board Backs Education Facilities Bond



The California Chamber of Commerce Board of Directors has voted to support the Kindergarten through Community College Public Education Facilities Bond Act of 2016,

which is on the November General Election ballot.

If approved by voters, this November ballot initiative will authorize the state to issue \$9 billion in general obligation bonds to fund K-12 school facilities and facilities for the California Community Colleges, and would continue the School Facility Program established by the Legislature in 1998.

"The strength of our economy relies on the strength of our workforce," said CalChamber President and CEO Allan Zaremberg. "Strategic, accountable investment from the state, local districts, and the business community is required so that new schools are built to accommodate growth and aging facilities are revitalized to support a 21st century education. Retaining this investment partnership will prepare today's students to be successful in tomorrow's competitive economy."

Bond Allocation

The \$9 billion in bonds would be allocated as follows:

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CalChamber Labor Law Updates for New Year

To help employers make a smooth transition to the new year, the California Chamber of Commerce is offering new laws updates in a variety of formats.

As reported on the *HRWatchdog* blog this week, *HRCalifornia* has been updated with new compliance content on subjects like California's expanded Fair Pay Act, new piece rate legislation, changes to leave and benefit laws, plus new laws affecting hiring practices.

CalChamber employment law experts are on the road with live seminars scheduled throughout the state. Seminar attendees will receive a handout on important cases and new laws.

Interested readers who can't attend a seminar can choose to attend a live webinar.

The 56th edition of the *California*

Labor Law Digest is available as a book or as a download for PC or Mac. As the only book of its kind serving California business, this up-to-date, comprehensive digest provides instructions on how to apply existing laws and manage everyday HR issues, such as performing job evaluations, implementing a policy to prevent workplace violence, and handling accessibility inspections.

The *Digest* also explains federal employment laws, regulations and court cases. Updates to guidance on wage-and-hour compliance and managing social media in the workplace are covered as well.

More information about the *Digest*, the seminars and webinar is available at www.calchamberstore.com.

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Labor Law Corner

School Activities Leave Now Includes Child Care Provider Provision



Sunny Lee
HR Adviser

Do I have to provide time off work to an employee who wants to go on their child's class field trip if I already have people off work and can I discipline them or terminate them if they take the time off?

Employers who have 25 or more employees working at the same location are required by California law (Labor Code Section 230.8) to provide employees time off work to participate in their child's

school activities without regard to other employees being off work for other reasons.

This law applies to employees who are parents, stepparents, foster parents, grandparents or someone who stood in loco parentis to a child who is in a licensed day care facility or kindergarten through the 12th grade, and covers any kind of school activity, whether it is a field trip, fundraiser, school program or event.

In general a school activity may include any school-sponsored, -supervised or -approved activity. Employers may require documentation of the activity.

Allowable Time Limits

If you are required to provide the time off, you may limit the amount of time to 8 hours in any calendar month and 40 hours each year. You may require the employee to utilize any vacation, personal leave or paid time off (PTO).

If both the mother and the father work for the same employer and request the same time, the employer may require that only one parent be off for the same activity or if the employer chooses it may grant both employees the same time. Each parent has 8 hours per month and 40 hours per year; they do not share that time.

Employees must provide the employer with reasonable notice of a planned absence. If employees have provided reasonable notice, they should not be disciplined or terminated for taking the time off.

If an employer is found to have violated this law by terminating, suspending or demoting an employee for taking the time off, an employee is entitled to reinstatement and reimbursement for lost wages and benefits. In addition, an employer may face a penalty of three times the employee's lost wages and benefits.

New Law

Amendments to this law that went into effect January 1 added *stepparents, foster parents, grandparents or someone who stood in loco parentis to a child* and extended protection to apply to a *child care provider emergency or a school emergency and finding, enrolling, or re-enrolling a child in a school or with a child care provider.*

According to the new law, a "child care provider or school emergency" means that an employee's child cannot remain in a school or with a child care provider due to one of the following:

- The school or child care provider has requested that the child be picked up, or has an attendance policy, excluding planned holidays, that prohibits the child from attending or requires the child to be picked up from the school or child care provider.
- Behavioral or discipline problems.
- Closure or unexpected unavailability of the school or child care provider, excluding planned holidays.

• A natural disaster, including, but not limited to fire, earthquake or flood.

The 8-hour limitation per month does not apply to emergencies. The annual entitlement, however, is still limited to 40 hours.

For more information visit *HRCalifornia* or contact the Labor Law Helpline.

The Labor Law Helpline is a service to California Chamber of Commerce preferred and executive members. For expert explanations of labor laws and Cal/OSHA regulations, not legal counsel for specific situations, call (800) 348-2262 or submit your question at www.hrcalifornia.com.

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*Email: alert@calchamber.com.
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CalChamber Calendar

Water Committee:

March 3, Dana Point

Education Committee:

March 3, Dana Point

Fundraising Committee:

March 3, Dana Point

Board of Directors:

March 3-4, Dana Point

International Breakfast:

March 4, Dana Point

**Quick Answers
to Tough
HR Questions**

 **HRCalifornia**®



Federal Unemployment Insurance Taxes: California Employers Paying More



California employers can expect a higher federal unemployment insurance (UI) tax bill when it arrives this month.

This year will be the sixth in a row that California will have been in

debt to the Federal Unemployment Trust Account (FUTA). Each year that a balance is owed to the FUTA, California employers pay a higher tax that goes to pay down the debt and the state must pay interest on the outstanding debt. By the end of 2015, the state will have paid almost \$1.3 billion in interest to the federal trust fund.

The federal tax on employers increases \$21 per employee, per year until the debt is eliminated.

The federal UI tax to be paid by employers in California for 2014 was \$126 per employee (1.8% on a \$7,000 tax base, which includes an additional 1.2% on top of the normal 0.6%). The maximum tax for 2015 is \$147 per employee, and in 2016 it is projected to be \$168 per employee (see table).

FUTA taxes are due January 31 of the year following the year in which the taxes are applied. The federal UI tax is in addition to the state UI tax (maximum 6.2% on the first \$7,000 of wages per employee), and goes directly to pay down the state's debt to the fund.

Funded by Taxes on Employers

California's UI program is funded exclusively from taxes on employers, with the exception of temporary federal grants for administration and certain emergency and extended benefits paid by the federal government. The state of California administers its UI program through the Employment Development Department (EDD) within the guidelines established under federal and state law.

California employers pay annual taxes on the first \$7,000 in wages paid to each employee. Each employer pays a tax rate based in part on the amount of benefits that have been paid to former employees so the tax is partly experience rated.

Cumulative UI Tax Increases as Long as California Owes Federal Unemployment Debit

Tax Year	Annual Federal Tax*					
	Regular FUTA Tax After Offset Credit	Percent Increase (+ 0.3% per year)	Tax Increase Per Employee (+\$21 per year)	Total FUTA Tax Per Employee (Regular FUTA 0.6% + % Offset)	Total FUTA Tax Per Employee (Regular FUTA \$42+ \$ Offset)	Total FUTA Tax Increase Statewide (in year paid)
2011	0.6	0.3	\$21	0.9	\$63	\$288,500,000
2012	0.6	0.6	\$42	1.2	\$84	\$593,763,000
2013	0.6	0.9	\$63	1.5	\$105	\$948,876,000
2014	0.6	1.2	\$84	1.8	\$126	\$1,313,725,000
2015	0.6	1.5	\$105	2.1	\$147	\$1,699,582,000
2016	0.6	1.8	\$126	2.4	\$168	\$2,084,296,000
2017	0.6	2.1	\$147	2.7	\$189	\$2,464,550,000

2018 California is not projected to have a FUTA credit reduction for tax year 2018.

Cumulative Projected Total Increase of FUTA Tax for 2012 through 2018 = \$9,393,292,000

*Tax computation reflects the amount an employer pays on the first \$7,000 of wages per employee in a year. Note: Increased FUTA taxes for a given tax year are payable during the following calendar year (for example, 2011 increases were payable beginning in January 2012).

During good economic times, employers that have fewer claims generally are rewarded with a lower tax rate. Because the California UI Trust Fund has been facing financial difficulties for some time, all employers in California are paying taxes under the highest rate schedule allowable under state law, plus a 15% solvency surcharge, which makes the highest state UI tax rate 6.2%, plus the higher federal UI tax that goes to pay down the debt.

Reduced Federal Tax Offsets; Higher Taxes on Employers

Generally, employers receive a credit against the FUTA tax rate. Due to California's outstanding debt, however, California employers are subject to a credit reduction that results in an employer-paid federal tax increase on wages paid.

The federal statute requires the federal government to incrementally reduce the offset credits to employers in states that do not timely repay their federal unemployment trust fund loans.

A federal tax normally is due on wages paid by employers at a rate of 6%, offset

by a credit of 5.4%, for a payable rate of 0.6% on wages up to \$7,000 a year.

Since January 1, 2011, California employers have been paying higher taxes because the state has not repaid money it borrowed from the federal government to pay UI benefits since 2009. The higher tax will remain in effect through 2016 and continue to increase each year the state has an outstanding loan balance.

Insolvency Factor

California's current UI fund insolvency is caused not only by significant unemployment, but also can be traced back to the UI benefit increases imposed in 2001. The California Chamber of Commerce opposed this increase in benefits because it was not coupled with cost savings. Further exacerbating the situation, as unemployment and duration of benefits increased, the state collected fewer tax revenues and paid more benefits to unemployed Californians.

With the annual UI benefit obligation projected to be around \$5.7 billion in 2015 and \$5.6 billion in 2016 and 2017,

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Governor Brown Urges Budget Restraint in Fiscal Plan for Coming Year

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personal income tax which, as history shows us, drops precipitously in time of recession—an event not too far off given the historic pattern of the 10 recessions that have occurred since 1945. During a moderate recession, revenue losses to the General Fund will easily total \$55 billion over three years.”

Nonetheless, the budget proposal highlights administration priorities for increased spending.

Education

Public schools and community colleges would receive \$2.4 billion in additional revenues, maintaining their steady recovery since the depths of the recession. Responding to calls for more attention to early childhood education, the Governor proposed consolidating \$1.6 billion in disparate programs into a block grant, promoting local flexibility and focusing on disadvantaged students and improved local accountability.

The Governor also highlighted the \$900 million in competitive matching grants for career technical education, many of which should address areas of high youth unemployment and high dropout rates.

Much of the credit for the recovery in education finance is attributable to a recovering economy, as well as the passage of Proposition 30, an income tax increase on high-earning Californians and a small sales tax increase, promoted by the Governor in 2012. The tax is scheduled to expire in 2018 but is now the subject of

several proposed ballot measures to extend it for another dozen years. The Governor indicated his skepticism of this new tax proposal, suggesting that the exemption of the new tax from the Proposition 2 rainy day reserve was a “fatal flaw.”

The Governor’s budget also addresses another issue that could be on the November ballot, proposals to increase the minimum wage to \$15 by the end of the decade. The budget notes the major increased costs just to state government—topping \$4 billion annually when the wage increases are fully implemented. Effects of these wage increases on businesses would be exacerbated during a recession, according to the budget statement.

Unfinished Business

The Governor’s budget also addresses two pieces of unfinished business from 2015.

- A change in federal policy has undermined the ability to obtain matching federal funds for a tax assessed on **managed care organizations** that serve Medi-Cal beneficiaries. A proposal to update the tax failed last year since it would have sharply increased taxes on health plans that do not serve Medi-Cal.

Since then, the administration has worked diligently with health plans and other advocates to devise an acceptable replacement tax that would qualify for \$1 billion in federal reimbursements.

CalChamber applauded the Governor for finding a way to avoid a reduction in federal Medi-Cal matching funds without adding costs to health plans that would

have increased premiums to responsible California employers.

“Although we need to review the final language,” said Zaremborg, “we should all be supportive of an approach that addresses a funding shortfall that doesn’t add to employer health care costs.”

- The Governor’s budget restated his demand for increased funding to address California’s annual \$6 billion funding gap for annual **highway system maintenance and repair**.

Last year the Governor proposed a 10-year, \$36 billion finance plan to partially address this shortfall. The new budget re-ups this proposal, and adds another \$800 million in additional loan repayments to support a variety of transportation projects.

The budget continues spending proceeds from the Air Resources Board (ARB) cap-and-trade program, which uses revenues from auctions of greenhouse gas emission allowances to support separate carbon reduction, environmental protection and community development efforts. The budget proposes spending more than \$3 billion on these projects.

CalChamber has challenged the use of auctions to distribute greenhouse gas allowances, arguing before the 3rd District appellate court that the ARB’s auction was not authorized by a legislative statute and also is an illegal tax under Proposition 13.

The budget will now be the subject of legislative hearings and horsetrading, and must be approved by the Legislature by June 15.

CalChamber Board Backs Education Facilities Bond

From Page 1

- \$3 billion for construction of new K–12 school facilities.
- \$3 billion for modernizing existing K–12 school facilities.
- \$500 million for charter school facilities.
- \$500 million for facilities for career technical education programs.
- \$2 billion for California Community College facilities.

School Facility Program

The initiative continues the highly successful partnership established by the

School Facility Program in 1998, ensuring that the state, local school districts and builders in new growth areas partner to provide the financing necessary to construct and improve school facilities throughout the state.

The CalChamber believes the state should continue the School Facility Program and its use of general obligation bonds to support school facilities because the alternative—forcing local governments to raise property tax rates significantly and levy much high developer fees—will limit the development of new affordable housing.

According to state figures, since 1998, new classroom space has been built for more than 1.3 million students, and existing facilities serving more than 3.4 million students have been modernized and improved.

Since 1998, the state has covered nearly one-third the costs of school facilities and approximately 14% of the cost of community college facilities using state bonds.

The CalChamber has supported all 41 education facilities bond measures placed on the ballot since 1949.

CalChamber Joins U.S. Effort to Expand Work Experience Opportunities for Youth

The California Chamber of Commerce and the Linked Learning Alliance are partnering with the U.S. Chamber of Commerce Foundation (USCCF) to expand opportunities for teenagers and young adults to get work experiences that can lead to college and career advances.

By joining USCCF's national youth employment network, the Linked Learning Alliance and CalChamber will collaborate with national leaders in strengthening workforce development by focusing on employer-driven, work-based learning employment strategies for youth ages 16 to 24.

Competitive Advantage

One of California's competitive advantages has been a skilled workforce for many growing industries. In a sea of high costs, the state's well-trained college graduates have stoked the growth of companies in many basic and cutting-edge industries.

California can maintain that advantage only by ensuring a steady pipeline of well-trained and highly motivated young workers who can obtain the experience needed to succeed in our diverse economy.

Youth Underemployment

Youth employment is at an historic low and the projected workforce skills gap is growing in many industry sectors across California over the coming decades.

The underemployment rate for recent college graduates with at least a bachelor's degree has steadily increased since 2001, while at the same time there are hundreds of thousands of positions employers are struggling to fill. California's unemployment rate for youth ages 16–19 is 21.5%, and ages 20–24 is 11.4%, compared with an overall unemployment rate in the state of 5.8%.

Making Youth Employment Work, a

recent USCCF study, finds there are 6 million youth ages 16–24 who are out of school and out of work.

The research concludes that improving youth employment opportunities and closing the skills gap requires employers to implement strategies that meet their own business needs as well as accommodate high school and community college students.



Work-Based Learning

The partnership between CalChamber, the Linked Learning Alliance and USCCF reinforces the business case for hiring youth and focuses on demand-driven solutions to support businesses employing young talent.

Work-based learning includes a range of hands-on learning and out-of-classroom opportunities that expose students to professional and real world work environments.

These opportunities are on a continuum that includes lower investment introductory experiences, such as hearing from guest speakers, participating in job shadows, worksite tours and informational interviews, to full internships. Through these opportunities, students learn what it takes to thrive in the professional world.

Using Technology

With support from the U.S. Chamber of Commerce Foundation, the California organizations are exploring how technology platforms can make it easier for employers to develop or expand work-based learning opportunities for teens and young adults. One strategy being piloted is LaunchPath, an online platform that

matches employers who want to offer work-based learning opportunities and students who have preparation to be productive in the workplace.

“Linked Learning is an approach that prepares students for college, career, and life, and employers are essential partners in making sure students are ready to succeed,” said Christopher Cabaldon, president, Linked Learning Alliance.

“More than 1,200 pathways are aspiring to offer the Linked Learning opportunities to students in California alone. Getting professional experiences in the real world of work is an essential component of Linked Learning.

Because Linked Learning students get technical and academic training in industry-themed pathways, they are prepared to contribute in the workplace during their internships.”

Focused Response

Addressing youth employment will require a focused response from educators, business leaders and government officials.

The CalChamber and Linked Learning Alliance will also convene sessions with business leaders in California to improve partnerships with schools using the Linked Learning approach to create systems that provide meaningful work-based learning experiences for youth.

Contact: [Loren Kaye](#)

California Back on Top in Ranking of ‘Judicial Hellholes’ in Nation

California has once again been identified as the No. 1 “Judicial Hellhole” in the nation, according to the latest ranking of the “most unfair” civil litigation courts by the American Tort Reform Foundation (ATRF).

Specific California cities and counties have regularly been cited for their civil justice system imbalances by the Judicial Hellholes report since its inaugural edition in 2002.

All of California was ranked No. 1 among the nation’s Judicial Hellholes in both 2012 and 2013. Some believed that costly cases in California’s clogged civil courts had earned a third straight No. 1 ranking in 2014. But corruption in New York City’s asbestos court, which has since led to the related arrest and conviction of the Empire State’s once most powerful legislator relegated California to No. 2 in 2014.

The report cites the latest data available from the Court Statistics Project of the National Center for State Courts, showing that more than a million new lawsuits are being filed annually in California’s state courts alone. Tens of thousands more are filed in federal courts here.

According to the report, California is the epicenter for lawyers trolling to bring disability access lawsuits against small businesses and class action lawsuits against food and beverage companies.

Disability Access Lawsuits

NPR reported in 2013 that more than 40% of the nation’s disability access lawsuits are brought in California. Although lawmakers in Sacramento have made a few reform efforts during the last several years, such lawsuits continue to surge.

The principal reason the claims are so prevalent in California is that they can be brought by plaintiffs with various alleged disabilities under a combination of both the federal Americans with Disabilities Act (ADA) and state civil rights law, which allows for damages and attorney fees.

Because these claims can make money for plaintiffs’ attorneys with lots of time, limited integrity and a specialized willingness to browbeat small business owners—particularly minorities and recent immigrants who are unable or unwilling to fight back—this practice has

boomed as a cottage industry.

The report states that plaintiffs rarely seek renovations and actual access to an allegedly ADA-noncompliant restaurant, convenience store, nail salon or auto garage. They just want to get paid and are happy to settle out of court, regardless of whether the ramp’s angle is adjusted by a few degrees or the men’s room sink is ever lowered by an inch-and-a-half.

An NBC Bay Area television investigation revealed that just 31 serial plaintiffs account for roughly 56% of the more than 7,000 ADA claims filed in the state since 2005.

Judicial Hellholes 2015–16

1. California
2. New York City Asbestos Litigation
3. Florida
4. Missouri
5. Madison County, Illinois
6. Louisiana
7. Hidalgo County, Texas
8. Newport News, Virginia
9. U.S. District Court for the Eastern District of Texas

Source: American Tort Reform Foundation

Food and Beverage Lawsuits

Both state and federal judges in California in recent years have been fairly evenhanded in dealing with the hundreds of consumer class actions filed, alleging that labels on a multitude of food and beverage products are misleading or deceptive. Some judges have even sharply rebuked the often-preposterous allegations of deception, such as “my clients were led to believe almond milk was a real dairy product.”

With easily exploited state consumer protection law as their bases, the food advertising and labeling suits keep coming. “There’s been a large rise in these cases about food and food labels ... cases about tea, cereal, snack foods and other packaged, processed foods and whether their labels are telling the whole story,” Indiana University law professor

and food researcher Diana Winters told *The Sacramento Bee* in August 2015.

As Fresno County farmer Paul Betancourt observed in an op-ed in *The Fresno Bee* the following month, “consumers—who are purportedly the ‘victims’ in these cases—receive coupons or mere pennies while lawyers walk away with millions of dollars.”

Asbestos

A perennial issue in several California jurisdictions for many years now has been the steady flow of asbestos lawsuits, often filed by out-of-state plaintiffs. Although preliminary data from the state’s major asbestos courts on new case filings (63 in Alameda and 85 in San Francisco through November, and 121 in Los Angeles through August) suggest 2015’s year-end totals may come in slightly lower than 2014’s, large asbestos verdicts have not abated.

Saving Good News for Last

Closing with an encouraging note, the report states that *The Wall Street Journal* reported in November 2015 on a case now before the California Supreme Court that “could fundamentally change the way class-action attorneys are paid.”

An attorney from Berkeley has fought for decades to eliminate contingency fees of, on average, 25% of awards for damages and replace them with by-the-hour fees, arguing that contingency fees can reward attorneys too generously at the expense of their clients.

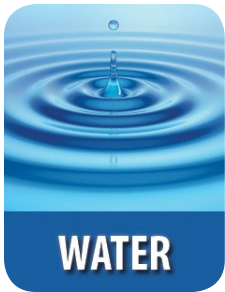
“California’s high court is not known for a healthy skepticism when it comes to class-action lawyers, but maybe the justices are finally ready to begin discouraging some of the speculative, no-injury class-action filings that help clog California courts,” the report concludes.

More Information

ATRF was founded in 1997 to educate the public about the impact of liability law on the private, public and business sectors. Since 2002, it has published annual reports documenting abuse within the civil justice system.

To view the full Judicial Hellholes report, visit www.judicialhellholes.org.

Drought Outlook Brighter; Conservation Mandate Continues



December snow and rain helped brighten California's water outlook as the new year began, but the drought deficit is far from being filled.

Even while showing that the snowpack was 136% of average at the start of the year, Frank Gehrke, chief of the California Cooperative Snow Surveys Program, cautioned that it will be four or five months before the final tale of the state's water year is told.

Meanwhile, the State Water Resources Control Board announced that Californians' water use per capita continued to drop in November, but the statewide conservation rate decreased for the second month in a row.

Since emergency conservation regulations took effect in June 2015, Californians have reduced water use by 26.3%. The November savings rate, however, was 20.3%, down from 22.3% in October.

Average statewide water use continued to decline, from 87 gallons per person per day in October to 75 in November.

From June to November 2015, the state saved 1,009,387 acre-feet of water, closing in on the goal of saving 1.2 million acre-feet by February 2016.

In November 2015, Governor Edmund G. Brown Jr. directed the State Water Board to extend and revise the emergency water conservation regulations based on conditions through January. The Governor initially mandated a 25% water use reduction for cities and towns across the state on April 1, 2015.

The water board staff will be releasing an updated emergency regulation for

public comment in mid-January and expects to consider extending the emergency regulation on February 2.

Staff Contact: Valerie Nera



Frank Gehrke of the Department of Water Resources checks the snowpack depth near Echo Summit. The latest survey on December 30, 2015 showed the snowpack was 136% of normal for this time of year. Photo: California Department of Water Resources

Federal Unemployment Insurance Taxes: California Employers Paying More

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California can expect its UI Trust Fund to be in debt about \$2 billion to the federal trust fund by the end of 2017, down from a high of \$10.2 billion at the end of 2012.

If California's economy continues to improve as anticipated while generating sufficient UI tax receipts to pay ongoing benefits, the principal debt will be paid off in 2018 and the FUTA offset credit will be fully restored to employers.

Congressional Activity

While various proposals were floated

in 2015, little concrete action was taken by Congress or the President to address UI solvency, taxes or benefits. Legislation backed by the professional employer organizations (PEOs) was enacted and effective January 1, 2016, recognizes PEOs as employers for federal unemployment tax reporting purposes.

President Barack Obama's budget proposed an increase in the FUTA wage base but was not considered by Congress. Given the improving economy nationwide, most states have resolved their UI fund issues by paying off their federal

loans from the FUTA and implementing a variety of reforms, including decreasing benefit payout, relieving the urgency for federal action to resolve state debt issues.

More Information

EDD has advised employers with questions on the FUTA credit reduction, Form 940 or Publication 15 (2011) (Circular E) *Employer's Tax Guide* to contact the IRS at www.irs.gov.

Staff Contact: Marti Fisher

CalChamber-Sponsored Seminars/Trade Shows

More at www.calchamber.com/events.

Labor Law

2016 Employment Law Updates. CalChamber. January 12, Newport Beach; January 13, Long Beach; January 14, Los Angeles; January 15, San Diego; January 22, San Francisco; January 27, San Jose. (800) 331-8877.

HR Boot Camp. CalChamber. January 26, San Jose, February 25, Modesto; March 2, Los Angeles. (800) 331-8877.

Employment Law Updates Webinar. CalChamber. January 29, (800)

331-8877.

Leaves of Absence. CalChamber. April 14, Sacramento. (800) 331-8877.

Business Resources

Luncheon Forum Featuring California Finance Director Michael Cohen. CalChamber. January 12, Sacramento. (916) 444-6670.

Grow California Business Summit. Governor's Office of Business and Economic Development. January 19, San Francisco.

International Trade

California Wine Export Program Annual

Seminar. California Wine Institute.

January 13, Napa. (415) 512-0151.

World Affairs Council-Cuba Policy Trip. World Affairs Council of Atlanta.

January 21-27, Havana and Varadero, Cuba. (404) 413-7647.

GLOBE 2016 Conference & Innovation Expo. GLOBE Series. March 2-4, Vancouver, Canada.

Hannover Messe 2016. SelectUSA. April 25-29, Hannover, Germany.

Milken Institute Global Conference.

Milken Institute. May 1, Beverly Hills.



FRIDAY, JANUARY 29, 2016 | 10:00 - 11:30 AM PT

2016 Employment Law Updates Webinar

Start the new year clearly understanding changes to California and federal employment laws. CalChamber's annual webinar explains how recent state and federal court cases, new laws and regulatory changes apply to your workforce.

Our legislative presence at the State Capitol means you can trust CalChamber for clear explanations and accurate interpretation of employment-related legislation signed into law for 2016.

Cost: \$199.00 | Preferred/Executive Members: \$159.20



This webinar is mobile-optimized for viewing on tablets and smartphones.

LEARN MORE at calchamber.com/2016updates or call (800) 331-8877.

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