

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

Two ways to increase your income:

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

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
Call the Virginia Department of Taxation at: (804) 367-8001, PAW-VTA at (804) 338-1307 or visit: www.tax.virginia.gov

Virginia Human Rights Act

Code of Virginia - Title 22, 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 and related medical conditions, age, military status, or disability in employment, places of public accommodation, including educational institutions, in real estate transactions, 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.doli.virginia.gov**
Civil Rights Division
P: (804) 225-2292
F: (804) 225-2294

WORKERS' COMPENSATION NOTICE

From WEC1
The employees of this business are covered by the Virginia Workers' Compensation Act. In case of injury by accident or illness of an occupational disease:

THE EMPLOYEE SHOULD:

1. 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.
2. Promptly give to the employer notice to the Virginia Workers' Compensation Commission of any claim for compensation for the period of disability beyond the seventh day after the accident. In case of lost wages, notice must be given by or on behalf of the injured or the person in their behalf.
3. In case of failure to reach an agreement with the employer in regard to compensation under the law, file an application with the Commission for a hearing within two years of the date of the occupational injury or the commencement of the diagnosis of an occupational disease.
4. If medical treatment is anticipated for more than two years from the date of the accident and no award has been entered, the employer 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 on the employee's behalf.

THE EMPLOYER SHOULD:

1. 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.
2. Report the injury to the Commission through your carrier or directly to the Commission.
3. Accurately determine the employee's average weekly wage, including overtime, meals, uniforms, etc.

Questions may be answered by contacting the Attorney. A booklet explaining the Workers' Compensation Act is available without cost from:

THE VIRGINIA WORKERS' COMPENSATION COMMISSION
333 E Franklin St
Richmond, Virginia 23219
1-877-684-2596
www.vwc.virginia.gov

Every employer will have the operation of the Virginia Workers' Compensation Act POST THIS NOTICE IN A CONSPICUOUS PLACE in the place of business.

Virginia Human Rights Act Reasonable Accommodations for Pregnancy

Protections from Discrimination - Va. Code § 2-2-3909
Effective July 1, 2020, employees with five or more employees for a 20-week period in the current or preceding year must provide reasonable accommodations for pregnancy, childbirth or related medical conditions, including lactation, 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.

Reasonable Accommodations
Examples of reasonable accommodations include: request for longer bathroom breaks, breaks to express breast milk, access to a private location other than a bathroom for the expression of breast milk, accommodation or modification of equipment or access to or modification of employee seating, a temporary transfer to a less strenuous or hazardous position, assistance with manual loads, restructuring, a modified work schedule, light-duty assignments, and leave to recover from childbirth.

Interactive Process
When an employee requests an accommodation, employers must engage in a timely, good faith interactive 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 or seek relief by filing a civil action in state court.

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NOTICE TO WORKERS

Unemployment Insurance (UI) benefits are available to workers who are unemployed and who meet the requirements of Virginia UI eligibility laws. You may file a UI claim in the first week that employment stops or work hours are reduced.

YOU MAY APPLY FOR UNEMPLOYMENT INSURANCE BENEFITS IF:

- You are fully unemployed.
- You are working reduced wages or hours.

YOU WILL NEED TO PROVIDE:

- Your full legal name
- Your Social Security Number
- Your authorization to work (if you are not a US Citizen or resident)

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.wes.virginia.gov or by calling our Customer Contact Center at 1-888-832-2363. Register for work online at www.wes.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.
- Must be able and available for work and actively searching for work.
- Continue to report as instructed by the Virginia Employment Commission.

You cannot be paid unemployment benefits until you have filed your claim and have met the requirements for benefits. You should file your claim as soon as you become unemployed, or your hours are reduced. If you have any questions about your rights and responsibilities under the Virginia Unemployment Compensation Act, visit www.wes.virginia.gov or call our Customer Contact Center at 1-866-832-2363.

THE LAW REQUIRES EMPLOYERS TO POST THIS NOTICE IN A PLACE VISIBLE TO ALL WORKERS.

EMPLOYERS MUST ALSO PROVIDE A COPY OF THIS NOTICE TO EACH EMPLOYEE AT THE TIME OF SEPARATION FROM EMPLOYMENT (SEE: § 51.100-100).

An Equal Opportunity Employer/Program
Auxiliary aids are available upon request to individuals with disabilities. Please call 800-832-2363 or Email: translators@virginia.gov for Language Access Assistance. This notice is available in Spanish. Direct requests to: Employee Accounts P.O. Box 26441, Richmond, VA 23261-6441

Minimum Wage

Increases to \$12.00 per hour Effective January 1, 2023

Tipped Employees
Tipped employees whose regular income more than \$20.00 a month is paid may be paid at the tipped minimum wage of \$2.13 per hour. However, an employer's hourly wage plus tips must meet the Virginia minimum wage rate of \$12.00 per hour. If they do not, an employer must pay the difference to an employee at least \$1.00 per hour. The Virginia Minimum Wage Act does not exempt employers based on the size of their workforce. An employer's "small" business generally must be at a rate of no more than \$100 per year.

Employees previously exempt from minimum wage coverage may now be covered under the Virginia Minimum Wage Act.

Those include:

- Domestic Service Employees - Employees who perform services related to the care of an individual in a private home or the maintenance of a private home or its premises.
- Help for a permanent or temporary home.
- Include services such as cooking, cleaning, laundry, food, meals, and laundry.
- Home care providers.
- Babysitters who work more than 10 hours per week.

For More Information, please visit:

- Virginia Minimum Wage Act - Definitions & Exemptions <https://www.dol.virginia.gov/minimum-wage-act-definitions-exemptions>
- Virginia Minimum Wage Act - Rates <https://www.dol.virginia.gov/minimum-wage-act-rates>
- Filing Labor Complaints <https://www.dol.virginia.gov/filing-labor-complaints>
- Minimum Wage Enforcement <https://www.dol.virginia.gov/minimum-wage-enforcement>

Questions?
Contact the Labor Law Division
Phone: (804) 761-7200
Fax: (804) 371-4643
Email: laborlaw@virginia.gov
Website: www.dol.virginia.gov

Job Safety and Health Protection

THE VIRGINIA OCCUPATIONAL SAFETY AND HEALTH (OSHA) 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: <https://doh.virginia.gov/regulatory-information/>. 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	Discrimination
Each employer shall furnish to each of his employees employment and a place of employment free from recognized hazards that are causing or likely to cause death or serious harm to his employees, and shall comply with occupational safety and health standards issued under the law.	It is illegal to retaliate against an employee for using any of their right under the law, including raising a safety or health concern with the employer or VOSH, or reporting a work-related injury or illness.
Employees	CASPA
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.	A worker who believes they have been discriminated against for exercising their rights under the Law, may file a complaint with the Commissioner of the Virginia Department of Labor and Industry within 90 days of the alleged discrimination.
Inspection	State Coverage
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.	Complaints about State Plan Administration: Any person may complain to the Regional Administrator of OSHA (address below) concerning the Administration of the State Safety and Health Program.
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.	The VOSH program shall apply to all public and private sector businesses in the State except for Federal agencies, businesses under the Atomic Energy Act, railroad rolling stock and tracks, certain Federal enclaves, and businesses covered by the Federal Maritime jurisdiction.
Citation	Voluntary Activity
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.	Voluntary efforts by the employer to assure its workplace is in compliance with the Law are encouraged. Voluntary Safety and Health Consultation and Training Programs exist to assist employers. These services may be obtained by contacting the Virginia Department of Labor and Industry addresses
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.	Recordkeeping
Proposed Penalty	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/pub3169text.html
The Law provides for mandatory penalties against private sector employers of up to \$15,875 for each serious violation and for optional penalties of up to \$15,875 for each other-than-serious violation. Penalties of up to \$15,875 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 \$158,725 for each such violation.	Accident Reporting
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.	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.
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.	Complaint
Employees or their representatives have the right to file a complaint with the nearest VOSH office requesting an inspection if they believe unsafe or unhealthy conditions exist in their workplaces. VOSH will withhold, on request, names of employees filing complaints. Complaints may be made at the Department of Labor and Industry addresses shown below.	

VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY

Brookfield Place
6000 West Broad St, Suite 500
Richmond, Virginia 23230
VAX (804) 371-2327
FOICE (804) 371-6524

www.doli.virginia.gov

U.S. Department of Labor
OSHA Regional Administrator
The Curtis Center, STE 740 West
170 South Independence Mall West
Philadelphia, PA 19106-3309
(215) 861-4900

OCCUPATIONAL SAFETY AND HEALTH OFFICE LOCATIONS

Headquarters	Tidewater/ Norfolk	Lynchburg	Roanoke
Brookfield Place 6000 West Broad St, Suite 500 Richmond, Virginia 23230 (804) 371-2327	6363 Center Drive Building 6, Suite 101 Richmond, VA 23502 (757) 455-0891	3704 Old Forest Road Suite 5 Lynchburg, VA 24501 (434) 395-0808	PI-2, Box 7720 201 Lee Highway Roanoke, VA 24062 (540) 248-9280
Central Virginia/Richmond North Business Plaza 1570 East Parkman Road Richmond, VA 23228 (804) 371-3104	Southwest/Roanoke Brommer Village 3013 Peters Creek Road Roanoke, VA 24062 (540) 248-9280	Abingdon The Johnson Center 468 East Main Street, Suite 114 Abingdon, VA 24210 (252) 676-6486	

VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY
Gary G. Pan
Commissioner

VIRGINIA SAFETY AND HEALTH CODES BOARD

REASONABLE ACCOMMODATIONS FOR DISABILITY

Protections from Discrimination - Va. Code § 2-2-3905.1
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 the essential 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 individual who has a physical or mental impairment that substantially limits one or more of his major life activities or who has a record of such a disability. 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 loads, restructuring, a modified work schedule, and light duty assignments.

Interactive Process
When an employee requests an accommodation, employers must engage in a timely, good faith interactive 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.doli.virginia.gov/civilrights@state.va.us
P: (804) 225-2292; F: (804) 225-2294

Notice of the Average Weekly Wage for 2024

Pursuant to Va. Code § 40.1-28.7.8, the term "low-wage employee" as applied to contractors not covered has been calculated by the Virginia Department of Workforce Development and Advancement to include all employees who earn an average of less than \$1,410 per week. "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.

Any employer who employs any, entices, or threatens to entice a contract not to comply with any, low-wage employee as defined by the statute will be in violation of the statute, and subject to a suit for damages, attorney fees, and liquidated damages, and civil monetary penalties assessed by the Commissioner.

Additionally, this notice contains a posting requirement for employers who employ a low-wage employee as defined by the statute. Every employer shall post a copy of this section of a summary approved by the Department in the same location where other employee notices required by state or federal law are posted. Posting a copy of this Code will meet the requirements for notice to employees required under the law.

Life's a little easier with eita

EITC is for people who work for someone else or own their own business or a farm. To qualify, you must have low to mid income and meet the following rules.

- To qualify, you and your spouse (if filing joint return) must not have earned income.
- Must have earned income.
- Must have a Social Security Number that will be reported toward you on before the end of the return filing deadline.
- Cannot have investment income, such as interest income, over certain amount.
- Investment that is not of your own or resident state at year end.
- Must have a qualifying child or you must have a qualifying child who must:
 - Be at least age 25 but under age 45 at the end of the year.
 - Be in the United States for more than half the year.
 - Be a qualifying child of the taxpayer.
- To claim EITC, you have to file a federal tax return even if you are not and are not required to. The tax you return to you so you can get all the information you need about how you are doing. However, there are certain things that you can't be taxed based on how many. This may apply to the entire return, but just the portion that you are not taxed on.

EITC provides a boost to help pay your bills or save for a rainy day. Just imagine what you could do with EITC.

Do not wait help with the EITC.

- Go to www.irs.gov/eitc for information and to check out the interactive EITC Assistant to see if you qualify for the credit and receive the amount of your EITC.
- If you are a taxpayer who has assistance with the EITC, you may want to go to www.irs.gov/eitc or call 1-800-868-7100 for a list.
- You can find out more about EITC at www.irs.gov/eitc or call 1-800-868-7100 for a list.

Errors can delay the EITC and you may not be connected. If the IRS audits your return and you are in error in your claim of the EITC, you must pay back the amount of your EITC. You received an error message and penalties. You may have to file a return for the EITC for State tax. And, if the IRS finds your return was filed to be a tax shelter or fraudulent disregard of the law, you may have to pay back the EITC for 2 years or 10 years, depending on the reason for the error.

El EITC es para las personas que trabajan para alguien más o son dueños o dirigen un negocio o una granja.

Para tener derecho, usted debe tener ingresos bajos a medios y cumplir con las siguientes reglas:

- Para calificar, usted y su cónyuge (si presenta una declaración conjunta):
 - Tienen que tener ingresos de trabajo.
 - Tienen que tener un número de Seguro Social válido para su empleo, emitido en los Estados Unidos y que se reportará hacia usted en el momento de presentar su declaración.
 - No pueden tener ingresos de inversión, como ingresos de intereses, que superen ciertos límites.
 - Por su género, tienen que ser ciudadanos de los Estados Unidos o extranjeros residentes en los EE.UU.
 - No pueden presentar su declaración como "caso que presenta por separado".
 - No pueden ser un hijo calificado o un hijo no calificado.
 - No pueden presentar el Formulario 2555 o el Formulario 2555-EZ (relacionado con los ingresos ganados o recibidos en el extranjero):
 - Tener 25 años de edad, pero menor de 45 años al final del año.
 - Vivir en los Estados Unidos "más de la mitad del año".
 - No estar los requisitos como dependiente de otra persona.
- Para recibir el EITC, usted tiene que presentar una declaración federal, aun si no es necesario presentar una declaración de impuestos para el estado. Si usted tiene un error en su declaración federal, usted puede tener que pagar de vuelta el EITC. Si usted recibió un mensaje de error y penalidades, usted puede tener que pagar de vuelta el EITC para el Estado de Virginia. Y, si el IRS encuentra su declaración para ser un refugio fiscal o un fraude, usted puede tener que pagar de vuelta el EITC por 2 años o 10 años, dependiendo de la razón del error.

Usted puede obtener ayuda con el EITC.

- Visite www.irs.gov/eitc para obtener información general y consultar el asistente EITC Interactivo para ver si califica para el crédito y recibir el monto de su EITC.
- Si usted es un contribuyente que necesita asistencia con el EITC, puede querer ir a www.irs.gov/eitc o llamar al 1-800-868-7100 para una lista.
- Puede encontrar más información sobre el EITC en www.irs.gov/eitc o llamar al 1-800-868-7100 para una lista.

Los errores pueden retrasar la parte del EITC que usted recibe, incluso que se solicite el EITC para el Estado de Virginia. Si el IRS audita su declaración y usted tiene un error en su declaración federal, usted puede tener que pagar de vuelta el EITC. Si usted recibió un mensaje de error y penalidades, usted puede tener que pagar de vuelta el EITC para el Estado de Virginia. Y, si el IRS encuentra su declaración para ser un refugio fiscal o un fraude, usted puede tener que pagar de vuelta el EITC por 2 años o 10 años, dependiendo de la razón del error.

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