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### Headline Summary

- Target inspection Fund
- New Hires-Wage Information
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- Green Chemistry Regulation
- "Self Help" Refunds
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### Targeted Inspection Fund

California's Targeted Inspection and Consultation Fund (TICF) was authorized and created by California Labor Code 62.7 et seq. Those insured employers having a workers' compensation experience modification rate (ExMod) of 125% or more and those private self-insured employers having an equivalent workers' compensation experience modification rate of 125% or more will be assessed a fee and payments will go into this fund.

The amount of the assessment is based on total payroll as reported to the workers' compensation insurance carrier. The more payroll you have, the more the assessment you will pay, from a minimum of \$100 if you have a payroll below \$250,000 up to a maximum of \$10,000 if you have a payroll of \$20 million.

# WatchDog

Guarding the Business of Print

November 2011

## New Hires—Wage Information

Effective January 1, 2012, Assembly Bill 469 requires that at the time of hiring, you must provide each newly hired employee a notice that specifies:

1. the rates of pay and the basis for those rates, whether paid by the hour, shift, day, week, salary, piece, commission, or otherwise, including any rates for overtime, as applicable;
2. any allowances claimed as part of the minimum wage, including meal or lodging allowances;
3. the regular payday designated by the employer;
4. the name of the employer, including any "doing business as" names it uses;
5. the physical address of the employer's main office or principal place of business and a mailing address if different;
6. the employer's telephone number;
7. the name, address, and telephone number of the employer's workers' compensation insurance carrier;
8. and any other information the labor commissioner deems significant and necessary.

You will be required to notify your employees in writing of any changes to the information set forth in the notice within seven calendar days of making the changes unless all the changes are reflected on a timely wage statement.

The law doesn't apply to:

1. employees who are exempt from the payment of overtime wages by statute or the wage orders of the Industrial Welfare Commission; or
2. employees who are covered by a valid collective bargaining agreement if the agreement expressly provides for the employees' wages, hours of work, and working conditions and provides premium wage rates for all overtime hours worked and a regular hourly rate of pay of not less than 30 percent more than the state minimum wage.

## NLRB Poster

The National Labor Relations Board (NLRB) regulation requiring private sector employers to display a new employee rights poster has been postponed by more than two months. The new effective date is Jan. 31, 2012.

The 11-by-17-inch notice that will be required for posting states that employees have the right to act together to improve wages and working conditions; to form, join and assist a union; to bargain collectively with their employer; and to refrain from any of these activities.

On its website, NLRB said it decided to postpone the November 14, 2011, deadline after businesses and trade associations made inquiries about which businesses fell under the board's jurisdiction. The delay give it more time for education and outreach to small- and medium-sized businesses, according to NLRB.

NLRB, however, is not being candid. The decision to postpone the rule is due to several lawsuits. Yet it's probably just the NLRB overstepping its boundaries and realizing that it's likely to lose in court—so they're postponing it.

## Update: Commercial Recycling

The California Global Warming Solutions Act of 2006 (AB 32) tasked the California Air Resources Board (CARB) with mandating commercial recycling. A bill recently signed by Governor Brown, AB 341 (Wesley Chesbro, D-Eureka), now gives responsibility for the program to CalRecycle, officially known as the Department of Resources Recycling and Recovery, under the Natural Resources Agency.

Of particular interest to manufacturers is that "Commercial" is defined to include those businesses normally thought of as commercial, as well as industrial and institutional.

A previously-scheduled presentation by CalRecycle of the regulations to CARB for a vote during its Oct 20-21st Board Meeting was canceled. Instead, CalRecycle will update the Board on the status of implementations and present draft regulations reflecting AB 341.

Once CalRecycle submits the economic/environmental analysis of the regulations (by the end of November), the proposal will then go to the Office of Administrative Law, starting the 45-day comment period.

The start date of the regulation remains unchanged – July 1, 2012. The language in both AB 341 and the current draft regulation is very similar to the draft language presented during CalRecycle's July 19th workshop. One of the major changes is the solid waste threshold for multi-family dwellings – capturing more units into the regulation. Also, Section 18837(b) expands to include the statement that commercial property owners may require tenants to separate their materials (originally this was an option only for multi-family dwellings).

Overall, the impact of these new regulations on printing companies should be minimal considering that most have implemented recycling strategies sufficient to meet the program's goal of a 12.5 percent diversion of material.

To see the draft regulatory text, go to: [www.calrecycle.ca.gov/Actions/PublicNoticeDetail.aspx](http://www.calrecycle.ca.gov/Actions/PublicNoticeDetail.aspx).

## Green Chemistry Regulation

The Department of Toxic Substances Control (DTSC) just released the draft *Safer Consumer Product Regulation* this week. The proposal is the first released under the Brown Administration and will set the tone for what is to be implemented—likely in 2012.

In releasing the draft proposal, DTSC Director Debbie Raphael indicated "that just because something is legal does not mean it is safe," thereby creating the basis and tone for the approach she and her Department will take going forward.

To review the draft regulation, please see <http://www.dtsc.ca.gov/SCPRegulations.cfm>.

## "Self Help" Refunds

Many taxpayers mistakenly believe taxes they have overpaid on a prior return can be refunded by lowering the declared tax on a later return.

By taking a "self help" refund, your next return period is underreported. If you take a credit on a current return before they approve a claim for refund, the BOE will bill you for the balance due with the return, plus applicable penalty and interest.

You must send them a written claim for refund. You can use a BOE-101, *Claim for Refund or Credit*, or send a letter. Your claim must state all of the following:

- The specific reasons you paid too much tax.
- The excess tax amount you paid, if you know it. If you're not yet sure of the amount, you may file for an unspecified amount. If you can, break down your total overpayment into state, local, and district tax amounts (specify the district or districts).
- The reporting period or periods for which you paid too much tax. Your claim can cover more than one reporting period.

You must sign and date your claim. Include your phone number so that they can contact you if they have questions or need more information.

## Small Quantity Generator Programs

Some counties allow small businesses to use their household hazardous waste collection program, and other counties have established small quantity generator programs to collect hazardous and universal wastes from small businesses.

Small business disposal options are available upon qualification as a Conditionally Exempt Small Quantity Generator (CESQG). This service provides affordable, safe, legal, and convenient disposal of hazardous waste for businesses that generate:

- Less than 27 gallons, or 220 pounds, of hazardous waste per month.
- Less than 1 quart, or 2.2 pounds, of acute hazardous waste per month.

Call the respective county, or visit the web site, to determine what wastes are accepted, fees charged, and dates and locations of waste collection. You can find a link to each county at the following website: <http://www.cdacompass.com/Directory/Household-Hazardous.aspx>.

Most facilities require businesses to set up an appointment to drop off waste. Some facilities require business registration; many facilities require businesses to make an appointment to drop off waste.

