



Consultation Education and Training Division

Information for Employers

If other people work for you, you may have responsibilities to both the state and federal governments. The following is a list of those responsibilities.

Note: If the business is a corporation, anyone who performs services for the corporation or receives remuneration (including any "owners") is considered an employee.

Age Restrictions

Employers hiring anyone under the age of 18 should be aware of restrictions on the type of work permitted, hours of work, and the need for a work permit. Contact the Department of Labor and Economic Opportunity, Bureau of Employment Relations, Wage and Hour Division, P.O. Box 30476, Lansing, MI 48909, telephone: (517) 284-7800 or (855) 464-9243. www.michigan.gov/leo/bureaus-agencies/ber/wage-and-hour/youth-employment-standards-act-yesa

Health and Safety Information

Employers must comply with health and safety standards under federal and state Occupational Safety and Health Acts (OSHA); and Right-to-Know laws. Contact the Department of Labor and Economic Opportunity, Michigan Occupational Safety and Health Administration (www.mi.gov/miosha), Consultation Education and Training Division, P.O. Box 30643, Lansing, MI 48909-8143. For MIOSHA safety and health information telephone: (517) 284-7720 or (800) 866-4674.

Family Medical Leave Act (www.dol.gov/whd/regs/compliance/posters/fmla.htm)

Immigration Law Compliance

All employers must verify the employment eligibility of all employees hired after November 6, 1986, by reviewing documents presented by employees and recording information on a verification form. Contact the U.S. Citizenship and Immigration Services at (888) 464-4218 for questions on "Employment Eligibility Verification" or visit their website at www.uscis.gov/portal/site/uscis and click on "E-Verify." For all other questions on Immigrations contact the National Customer Service Center at (800) 375-5283.

Migrant and Seasonal Agricultural Worker Protection Act (MSPA) (www.dol.gov/agencies/whd/agriculture/mspa)

Minimum Wage

Federal and state regulations set minimum wage and overtime standards. For information, contact the U.S. Department of Labor (<https://www.dol.gov/agencies/whd>) at (866) 487-9243, or Michigan Department of Labor and Economic Opportunity, Bureau of Employment Relations -Wage and Hour Program (www.michigan.gov/wagehour), P.O. Box 30476, Lansing, MI 48909-7976, telephone: (517) 284-7800 or (800) 866-4674.

National Labor Relations Act

As of April 30, 2012, most private sector employers will be required to post a notice advising employees of their rights under the National Labor Relations Act. You may download and print this poster at the following website: www.nlr.gov/news-publications/publications/employee-rights-notice-posting or call (866) 667-6572 and copies will be mailed free of charge.

Taxes (State and Federal)

Employers must register with the Internal Revenue Service (www.irs.gov), (800) 829-1040 for federal income tax withholding and social security taxes; and the Michigan Department of Treasury (www.michigan.gov/treasury), Lansing, MI 48922 (517) 636-6925, for state income tax withholding for their employees. These taxes must be withheld from each employee's wages and paid to the appropriate taxing agency. Employers also must pay a portion of the social security tax for their employees. Some cities levy a city income tax. Contact the City Treasurer's Office for information.

Unemployment Insurance (Federal)

Employers must also pay federal unemployment taxes. Contact the Internal Revenue Service (www.irs.gov), (800) 829-1040 for information. Unemployment taxes are paid by the employer - no deduction is allowed from any employee's wages.

Unemployment Insurance (State)

Employers must register with the Unemployment Insurance Agency (UIA) (www.michigan.gov/uiia) for unemployment taxes. Contact the Employer Customer Relations office, 3024 W. Grand Blvd., Detroit, MI 48202, telephone: (855) 484-2636 for Tax Office/Team support. Unemployment taxes are paid by the employer — no deduction is allowed from an employee's wages.

Workers' Compensation

Most Michigan employers are subject to the Workers' Disability Compensation Act which requires them either to be approved as a self-insurer; to participate in a group self-insurance program or to provide workers' compensation coverage for their employees. The following two posters are recommended for posting, but **are not required**: *Employees – Know Your Rights poster* (WC-PUB-005) and *Rights & Responsibilities Poster* (WC-PUB-006). Contact the Workers' Compensation Agency (www.mi.gov/wca), PO Box 30016, Lansing, MI 48909, telephone: (888) 396-5041 for information.

WORKPLACE POSTERS

Employers are required to display certain posters in the workplace. Poster requirements are based on jurisdiction. To determine whether your business is under federal or state jurisdiction, please contact the agencies listed. You may then obtain the appropriate posters from the state or federal agency. The following is a list of the required posters and where they can be obtained:

American with Disabilities Act - Contact the ADA Hotline at (800) 669-4000, website: www1.eeoc.gov/employers/poster.cfm.

Department of Labor Posters (<https://www.dol.gov/general/topics/posters>)

Employee Polygraph Protection Act - Contact the U.S. Department of Labor, Wage & Hour Division, telephone: (866) 487-9243, website: www.dol.gov/whd/polygraph.

Equal Employment Opportunity - Contact U.S. Equal Employment Opportunity Commission, (800) 669-4000, for federal forms. Contact Michigan Department of Civil Rights, 110 W. Michigan Ave., Suite 800, Lansing, MI 48933, telephone: (517) 335-3165 for state forms, website: www.eeoc.gov.

Michigan Employment Security Act Notice to Employees - Contact Unemployment Insurance Agency, 3024 W. Grand Blvd., Detroit, MI 48202, telephone (855) 484-2636 for having Employer ID# assigned, website: www.michigan.gov/uia.

Michigan Safety and Health Protection on the Job - Michigan Right to Know Laws

Contact the Michigan Department of Labor and Economic Opportunity, Michigan Occupational Safety and Health Administration, Consultation Education and Training Division, P.O. Box 30643, Lansing, MI 48909-8143, telephone: (517) 284-7720, website: www.michigan.gov/leo/bureaus-agencies/miosha/resources/pub-pos-form-media/publications-by-topic/miosha-workplace-posters

Michigan Whistleblowers Protection Act Poster - Obtain a copy of Public Act 469 of 1980 (Michigan Compiled Laws) from <https://www.legislature.mi.gov/documents/mcl/pdf/mcl-act-469-of-1980.pdf>.

Minimum Wage (Federal) - Contact U.S. Department of Labor, telephone: (866) 4-USA-DOL (866-487-2365). Website: www.dol.gov/dol/topic/wages/minimumwage.htm.

Minimum Wage Law (State) - General Rules, Overtime Compensation Rules for employers covered by Michigan Minimum Wage Law only. Contact Department of Labor and Economic Opportunity, Wage and Hour Program, P.O. Box 30476, Lansing, MI 48909-7976, telephone: (517) 284-7800, website: www.michigan.gov/wagehour.

SDS Location Poster and SDS New and Revised Poster - Required for businesses that have hazardous chemicals. Contact the Department of Labor and Economic Opportunity, Michigan Occupational Safety and Health Administration, Consultation Education and Training Division, PO Box 30643, Lansing, MI 48909-8143, telephone: (517) 284-7720, website: www.michigan.gov/leo/-/media/Project/Websites/leo/Documents/MIOSHA/Publications/Workplace-Posters/CET-2105_RTK-Poster.pdf and www.michigan.gov/leo/-/media/Project/Websites/leo/Documents/MIOSHA/Publications/Workplace-Posters/CET-2106_SDS-Poster.pdf.

Uniformed Services Employment and Reemployment Rights Act - This poster is required by each employer and is designed to provide information on the rights and benefits under USERRA - Chapter 43 (Employment and Reemployment Rights of Members of the Uniformed Services) of Title 38 (Veterans' Benefits) of the U. S. Code. Contact the U.S. Department of Labor, Veterans' Employment and Training Service, (866) 487-2365, or information regarding this poster can be viewed under USERRA Resources at: www.dol.gov/vets/programs/userra/.

The Department of Labor and Economic Opportunity is an equal opportunity employer.

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