



# Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

# IT-2104

First name and middle initial	Last name	Your Social Security number
Permanent home address (number and street or rural route)		Apartment number
City, village, or post office		State
		ZIP code

Single or Head of household  Married   
 Married, but withhold at higher single rate   
**Note:** If married but legally separated, mark an **X** in the *Single or Head of household* box.

Are you a resident of New York City (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)? ..... Yes  No   
 Are you a resident of Yonkers? ..... Yes  No

**Before making any entries, see Note, and if applicable, complete the worksheet in the instructions.**

1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet)	<b>1</b>	
2 Total number of allowances for New York City (from line 31, if using worksheet)	<b>2</b>	

**Use lines 3, 4, and 5 to have additional withholding per pay period under special agreement with your employer.**

3 New York State amount	<b>3</b>	
4 New York City amount	<b>4</b>	
5 Yonkers amount	<b>5</b>	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

**Penalty** – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee's signature	Date
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**Employee:** Give this form to your employer and keep a copy for your records. Remember to review this form once a year and update it if needed.

**Note:** Single taxpayers with one job and zero dependents, enter **0** on lines 1 and 2 (if applicable). Married taxpayers with or without dependents, heads of household or taxpayers that expect to itemize deductions or claim tax credits, or both, complete the worksheet in the instructions. Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *it-2104-i*) or scan the QR code.

**Employer: Keep this certificate with your records.**

If any of the following apply, mark an **X** in each corresponding box, complete the additional information requested, and send an additional copy of this form to New York State. See **Employer** in the instructions. Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *it-2104-i*) or scan the QR code.

A Employee claimed more than 14 exemption allowances for New York State ..... A

B Employee is a new hire or a rehire ... B  First date employee performed services for pay (mmdyyy) (see Box B instructions):

You may report new hire information online instead of mailing the form to New York State. Visit [www.nynewhire.com/#/login](http://www.nynewhire.com/#/login).

**Note:** Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the online reporting website [www.nynewhire.com/#/login](http://www.nynewhire.com/#/login), **not** Form IT-2104.

Are dependent health insurance benefits available for this employee? ..... Yes  No

If Yes, enter the date the employee qualifies (mmdyyy):

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the New York State Tax Department.)	Employer identification number
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# Instructions for Form IT-2104

## Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

# IT-2104-I

## Overview

Form IT-2104 is completed by you, as an employee, and given to your employer to instruct them how much New York State (and New York City and Yonkers) tax to withhold from your pay and send to the New York State Tax Department on your behalf.

Your employer will use the information you provide on this form—including residency, marital status, and allowances—to withhold these taxes from your pay. The more allowances you claim, the lower the amount of tax your employer will withhold from your paycheck.

## Definition

**Allowances:** A withholding allowance is an exemption that lowers the amount of income tax your employer must deduct from your paycheck. A larger number of withholding allowances means a smaller New York income tax deduction from your paycheck, and a smaller number of allowances means a larger New York income tax deduction from your paycheck.

## Changes effective beginning 2026

Form IT-2104-I has been revised for tax years beginning on or after January 1, 2026. If you previously filed Form IT-2104 prior to January 1, 2026 and used the worksheet or charts, you should complete a new 2026 Form IT-2104 and give it to your employer.

## Who should file this form

Complete Form IT-2104 and file it with your employer each year if any of the following apply:

### Life changes

- you are no longer a dependent
- you got married
- you became divorced or legally separated
- you had a child
- you moved into or out of New York City or Yonkers

### Income changes

- your wages increased and you expect to earn \$107,650 or more during the tax year
- the total of your income and your spouse's income increased to \$107,650 or more for the tax year
- you have significantly more or less income from other sources or from another job, including self-employment

### Job changes

- you started or ended a new job
- you are a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program

### Tax situation changes

- you itemize your deductions on your personal income tax return
- you are eligible for New York State credits (such as the earned income, child and dependent care, or college tuition credits)

- you owed tax or received a large refund when you filed your personal income tax return for the past year
- you no longer qualify for exemption from withholding
- the Internal Revenue Service (IRS) advised you that you are entitled to fewer allowances than claimed on your original federal Form W-4 (submitted to your employer for tax year 2019 or earlier), and you claimed the disallowed allowances on your original Form IT-2104

## Tax years 2019 or earlier

If the most recent federal Form W-4 you submitted to your employer was for tax year 2019 or earlier, and you did not file New York State Form IT-2104, your employer may use the same number of allowances you claimed on your federal Form W-4. Due to differences in federal and New York State tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

## Tax years 2020 or later

If you submit a federal Form W-4 to your employer for tax year 2020 or later, and do not file New York State Form IT-2104, your employer may use zero as your number of allowances. For tax years 2020 or later, withholding allowances are no longer reported on federal Form W-4. This may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

## How often to submit Form IT-2104 to your employer

When you start a new job, complete Form IT-2104. You should review the form you submitted for each job you have every year. Whenever your tax situation changes and you need to update the number of allowances you may claim, submit a new Form IT-2104 to your employer.

## Claiming the correct number of withholding allowances

### General information

#### Calculations

Calculate the number of withholding allowances you want to claim in Part 1 and Part 4 of the worksheet. If you want more tax withheld, you may claim fewer allowances.

#### Allowances you may not claim

You may **not** claim a withholding allowance for yourself or, if married, your spouse.

#### If you have more than one job

If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to.

If you claim all your allowances at your higher-paying job and zero allowances at the lower-paying job, your withholding will better match your total tax liability.

### Dependents

If you are a dependent of another taxpayer and expect to earn more than \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will help make sure your employer withholds enough tax. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances* and *Additional withholding amounts*.

### Heads of households with only one job

If you will use the head of household filing status on your state income tax return, mark the *Single or Head of household* box on Form IT-2104. If you have only one job, you may also choose to claim two additional withholding allowances on line 15 of the worksheet.

### Single or head of household taxpayers with two or more jobs

If you are a single or head of household taxpayer, and your combined wages from all your jobs are **under \$107,650**, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your employer for your higher-paying job. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances*.

If you are a single or head of household taxpayer, and your combined wages from all your jobs are **between \$107,650 and \$2,263,265**, use the charts in Part 6 and enter the additional withholding amount from the chart on line 3 of Form IT-2104.

### Married couples with both spouses working

If you and your spouse both work, you should each file a separate IT-2104 certificate with your own employers.

If the higher wage-earning spouse claims all the allowances the couple is entitled to, and the lower wage-earning spouse claims zero allowances, your withholding will better match your total tax liability. **Do not** claim more total allowances than you are entitled to.

If your combined wages are:

- **less than \$107,650**, you should each mark an **X** in the *Married, but withhold at higher single rate* box at the top of the certificate, and divide the total number of allowances that you calculate on line 19 and line 31 of the worksheet (if applicable) between you and your working spouse
- **\$107,650 or more**, use the charts in Part 5 and enter the additional withholding amount on line 3 of Form IT-2104

### Married taxpayers with two or more jobs

If you are a married taxpayer, and your combined wages from all your jobs are **\$107,650 or more**, use the charts in Part 5 and enter the additional withholding amount from the chart on line 3 (substitute the words *Higher-paying job* for *Higher earner's wages* within the chart).

### Specific information

Follow these instructions to make sure you withhold the correct amount, so that you will not owe additional tax when you file your income tax return.

### Claiming more than 14 allowances

If you claim more than 14 allowances, your employer **must send** a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. The Tax Department will review your certificate and notify your employer of any adjustments that must be made to either the filing status or number of withholding allowances permitted, or both.

### Claiming negative allowances

If you use the worksheet and calculate a negative number of allowances (less than zero) on lines 1 or 2 of Form IT-2104 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional withholding amounts*.

### Income from sources other than wages

If you have more than \$1,000 of income from sources other than wages (such as self-employment income, interest, dividends, or alimony received) and do not make estimated tax payments for that income, reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the form by one for each \$1,000 of nonwage income. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances*.

If you have significant amounts of nonwage income (income that is not reported on federal Form W-2), you may also consider making quarterly estimated tax payments directly to the Tax Department. For more information, see *Estimated taxes* on our website, (search: *estimated*), or Form IT-2105-I, *Instructions for Form IT-2105, Estimated Tax Payment Voucher for Individuals, or Need help?*.

### Claiming other credits

If you will be eligible to claim any credits **other** than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances as follows:

1. Find your filing status and your New York adjusted gross income (NYAGI) in the chart below.
2. Divide the amount of the expected credit by the number indicated. (To determine the amount, see the instructions for the credit you are claiming.)
3. Enter the result (rounded to the nearest whole number) on line 14 of the worksheet.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$215,400	Less than \$269,300	Less than \$323,200	59
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Between \$1,077,550 and \$5,000,000	Between \$1,616,450 and \$5,000,000	Between \$2,155,350 and \$5,000,000	96
Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	100
Over \$25,000,000	Over \$25,000,000	Over \$25,000,000	110

**Example:** You are married and expect your NYAGI to be less than \$323,200. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 59.  $160/59 = 2.7119$ . The additional withholding allowance would be 3. Enter **3** on line 14.

### Additional withholding amounts

To ask your employer to withhold an additional amount each pay period, complete lines 3, 4, and 5 on Form IT-2104, as applicable.

In most instances, if you calculate a negative number of allowances and your employer cannot accommodate that, you should ask to withhold these amounts **for each negative allowance claimed**:

- New York State (line 3): an additional \$1.85 of tax withheld per week
- New York City (line 4): an additional \$0.80 of tax withheld per week
- Yonkers residents (line 5): an additional 16.75% (0.1675) of the New York State amount

**Note:** The additional amounts provided in these instructions or calculated using the charts in Part 5 or Part 6 are accurate for a **weekly** payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the amounts that you calculate. For example, if you are paid biweekly, you must double the amounts you calculated.

### Avoid under withholding

Form IT-2104, together with your employer's withholding tables, is designed to make sure the correct amount of tax is withheld from your pay. If you do not have enough tax withheld during the entire year, you may owe additional tax when you file your return. The Tax Department must charge you interest and may impose penalties in certain situations in addition to the tax you owe. Even if you do not file a return, we may determine that you owe personal income tax. In that case, we must add interest and applicable penalties to the amount of tax that you should have paid during the year.

### Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file one of the following with your employer:

- Form IT-2104-E, *Certificate of Exemption from Withholding*
- Form IT-2104-IND, *New York State Certificate of Exemption from Withholding*
- Form IT-2104-MS, *New York State Withholding Exemption Certificate for Military Service Personnel*

To determine if you are eligible to file any of the listed forms, see their corresponding instructions on our website at [www.tax.ny.gov](http://www.tax.ny.gov).

## Employers

### Box A

If you are required to submit a copy of an employee's Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances:

1. Mark an **X** in box A.
2. Send a copy of Form IT-2104 to:

**NYS TAX DEPARTMENT  
INCOME TAX AUDIT ADMINISTRATOR  
WITHHOLDING CERTIFICATE COORDINATOR  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0865**

**Private delivery services** – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

3. If the employee is also a new hire or rehire, see box B instructions.

Due dates for sending certificates received from employees claiming more than 14 allowances are:

Quarter	Due date	Quarter	Due date
January 1 through March 31	April 30	July 1 through September 30	October 31
April 1 through June 30	July 31	October 1 through December 31	January 31

### Box B

If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program:

1. Mark an **X** in box B.
2. Enter the first day the employee performs services for which the employee will be paid wages, commissions, tips and any other type of compensation. (For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions.)
3. Mark an **X** in the **Yes** or **No** box indicating if dependent health insurance benefits are available to this employee. If **Yes**, enter the date the employee qualifies for coverage.
4. Within 20 days of hiring, submit the completed form as follows:

#### By mail

**NYS TAX DEPARTMENT  
NEW HIRE NOTIFICATION  
PO BOX 15119  
ALBANY NY 12212-5119**

#### Online

To report newly-hired or rehired employees online instead of submitting this form, visit [www.nynewhire.com/#/login](http://www.nynewhire.com/#/login).

**Note:** Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the New York New Hire Online Reporting Center, **not** Form IT-2104.

For more information, see *New hire reporting* or visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *new hire*).

## Worksheet

**Part 1 – Complete this part to calculate your withholding allowances for New York State and Yonkers** (line 1 of Form IT-2104). For assistance, see *Tips and reminders* for completing the worksheet.

6 Enter the number of dependents that you will claim on your state return ( <i>do not include yourself or, if married, your spouse</i> ) .....	6	
<b>For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.</b>		
7 College tuition credit .....	7	
8 New York State household credit .....	8	
9 Real property tax credit .....	9	
<b>For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.</b>		
10 Child and dependent care credit .....	10	
11 Earned income credit .....	11	
12 Empire State child credit .....	12	
13 New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter <b>2</b> .....	13	
14 Other credits ( <i>see instructions</i> ) .....	14	
15 Head of household status <b>and</b> only one job: if applicable, enter <b>2</b> .....	15	
16 Enter an estimate of your federal adjustments to income, such as deductible IRA contributions you will make for the tax year. Total estimate \$ _____. Divide this estimate by \$1,000. Drop any fraction and enter the number ....	16	
17 If you expect to be a covered employee of an employer who elected to pay the employer compensation expense tax in 2026, complete Part 3 and enter the number from line 28 .....	17	
18 If you expect to itemize deductions on your state tax return, complete Part 2 and enter the number from line 23. All others enter <b>0</b> .....	18	
19 Add lines 6 through 18. Enter the result here and on line 1 of Form IT-2104. If you have more than one job, or if you and your spouse both work, see instructions for <i>Taxpayers with more than one job or Married couples with both spouses working</i> . .....	19	

**Part 2 – Complete this part only if you expect to itemize deductions on your state return.**

20 Enter your estimated New York itemized deductions for the tax year ( <i>see Form IT-196 and its instructions; enter the amount from line 49</i> ) .....	20	
21 Based on your federal filing status, enter the applicable amount from the standard deduction table .....	21	
22 Subtract line 21 from line 20 ( <i>if line 21 is larger than line 20, enter 0 here and on line 18</i> ) .....	22	
23 Divide line 22 by \$1,000. Drop any fraction and enter the result here and on line 18 .....	23	

**Part 3 – Complete this part if you expect to be a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program (line 17).**

24 Expected annual wages and compensation from electing employer in 2026 .....	24	
25 Line 24 minus \$40,000 (if zero or less, <b>stop</b> ) .....	25	
26 Line 25 multiplied by 0.05 .....	26	
27 Line 26 multiplied by 0.935 .....	27	
28 Divide line 27 by 65. Drop any fraction and enter the result here and on line 17 .....	28	

**Part 4 – Complete this part to calculate your withholding allowances for New York City (line 2 of Form IT-2104).**

29 Enter the amount from line 6 .....	29	
30 Add lines 15 through 18 and enter total here .....	30	
31 Add lines 29 and 30. Enter the result here and on line 2 of Form IT-2104 .....	31	

**Standard deduction table**

Filing status	Amount	Filing status	Amount
Single (cannot be claimed as a dependent)	\$8,000	Qualifying surviving spouse	\$16,050
Single (can be claimed as a dependent)	\$3,100	Married filing jointly	\$16,050
Head of household	\$11,200	Married filing separate returns	\$8,000





	Additional withholding amounts based on combined wages between \$1,724,300 and \$2,263,265									
Higher earner's wages (see below)	\$1,724,300 - \$1,778,149	\$1,778,150 - \$1,832,049	\$1,832,050 - \$1,885,949	\$1,885,950 - \$1,939,799	\$1,939,800 - \$1,993,699	\$1,993,700 - \$2,047,599	\$2,047,600 - \$2,101,499	\$2,101,500 - \$2,155,349	\$2,155,350 - \$2,209,299	\$2,209,300 - \$2,263,265
\$862,050 – \$915,949	\$36	\$39								
\$915,950 – \$969,899	\$36	\$39	\$42	\$45						
\$969,900 – \$1,023,749	\$36	\$39	\$42	\$45	\$48	\$51				
\$1,023,750 – \$1,077,549	\$36	\$39	\$42	\$45	\$48	\$51	\$54	\$57		
\$1,077,550 – \$1,131,499	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$56	\$1,233	\$1,262
\$1,131,500 – \$1,185,399	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$1,230	\$1,262
\$1,185,400 – \$1,239,249	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$1,227	\$1,259
\$1,239,250 – \$1,293,199	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$1,224	\$1,256
\$1,293,200 – \$1,347,049	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$1,221	\$1,253
\$1,347,050 – \$1,400,949	\$18	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$1,218	\$1,250
\$1,400,950 – \$1,454,849	\$74	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$1,215	\$1,247
\$1,454,850 – \$1,508,699	\$61	\$74	\$18	\$22	\$25	\$28	\$31	\$34	\$1,212	\$1,244
\$1,508,700 – \$1,562,549	\$49	\$61	\$74	\$19	\$22	\$25	\$28	\$31	\$1,208	\$1,241
\$1,562,550 – \$1,616,449	\$51	\$49	\$61	\$74	\$18	\$22	\$25	\$28	\$1,205	\$1,237
\$1,616,450 – \$1,670,399	\$46	\$51	\$49	\$62	\$74	\$18	\$22	\$25	\$1,202	\$1,234
\$1,670,400 – \$1,724,299	\$26	\$46	\$51	\$49	\$62	\$74	\$18	\$22	\$1,199	\$1,231
\$1,724,300 – \$1,778,149	\$9	\$26	\$46	\$51	\$49	\$62	\$74	\$19	\$1,196	\$1,228
\$1,778,150 – \$1,832,049		\$9	\$26	\$46	\$51	\$49	\$62	\$74	\$1,193	\$1,225
\$1,832,050 – \$1,885,949			\$9	\$27	\$46	\$51	\$49	\$62	\$1,249	\$1,222
\$1,885,950 – \$1,939,799				\$9	\$26	\$46	\$51	\$49	\$1,236	\$1,278
\$1,939,800 – \$1,993,699					\$9	\$26	\$46	\$51	\$1,223	\$1,265
\$1,993,700 – \$2,047,599						\$9	\$26	\$46	\$1,226	\$1,252
\$2,047,600 – \$2,101,499							\$9	\$26	\$1,220	\$1,255
\$2,101,500 – \$2,155,349								\$9	\$1,201	\$1,249
\$2,155,350 – \$2,209,299									\$16	\$55
\$2,209,300 – \$2,263,265										\$16

**Note:** These charts do not account for additional withholding in the following instances:

- a married couple with both spouses working, where both spouse's individual wages are more than \$1,131,632 but less than \$2,263,265;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,263,265, but combined wages from all jobs is over \$2,263,265.

If one of these instances applies to you and you would like to request additional withholding from your wages, contact the Tax Department for assistance (see *Need help?*).





	<b>Additional withholding amounts based on combined wages between \$1,724,300 and \$2,263,265</b>										
<b>Higher wage (see below)</b>	<b>\$1,724,300 - \$1,778,149</b>	<b>\$1,778,150 - \$1,832,049</b>	<b>\$1,832,050 - \$1,885,949</b>	<b>\$1,885,950 - \$1,939,799</b>	<b>\$1,939,800 - \$1,993,699</b>	<b>\$1,993,700 - \$2,047,599</b>	<b>\$2,047,600 - \$2,101,499</b>	<b>\$2,101,500 - \$2,155,349</b>	<b>\$2,155,350 - \$2,209,299</b>	<b>\$2,209,300 - \$2,263,265</b>	
\$862,050 – \$915,949	\$989	\$1,021									
\$915,950 – \$969,899	\$989	\$1,021	\$1,053	\$1,086							
\$969,900 – \$1,023,749	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150					
\$1,023,750 – \$1,077,549	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150	\$1,182	\$1,214			
\$1,077,550 – \$1,131,499	\$393	\$425	\$457	\$490	\$522	\$554	\$586	\$618	\$650	\$70	
\$1,131,500 – \$1,185,399	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618	\$650	
\$1,185,400 – \$1,239,249	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618	
\$1,239,250 – \$1,293,199	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	
\$1,293,200 – \$1,347,049	\$265	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	
\$1,347,050 – \$1,400,949	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	
\$1,400,950 – \$1,454,849	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457	\$490	
\$1,454,850 – \$1,508,699	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457	
\$1,508,700 – \$1,562,549	\$176	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	
\$1,562,550 – \$1,616,449	\$134	\$176	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	
\$1,616,450 – \$1,670,399	\$103	\$134	\$176	\$169	\$201	\$233	\$265	\$297	\$329	\$361	
\$1,670,400 – \$1,724,299	\$56	\$103	\$134	\$176	\$169	\$201	\$233	\$265	\$297	\$329	
\$1,724,300 – \$1,778,149	\$16	\$55	\$103	\$134	\$176	\$169	\$201	\$233	\$265	\$297	
\$1,778,150 – \$1,832,049		\$16	\$55	\$103	\$134	\$176	\$169	\$201	\$233	\$265	
\$1,832,050 – \$1,885,949			\$16	\$56	\$103	\$134	\$176	\$169	\$201	\$233	
\$1,885,950 – \$1,939,799				\$16	\$55	\$103	\$134	\$176	\$168	\$201	
\$1,939,800 – \$1,993,699					\$16	\$55	\$103	\$134	\$176	\$168	
\$1,993,700 – \$2,047,599						\$16	\$56	\$103	\$134	\$176	
\$2,047,600 – \$2,101,499							\$16	\$55	\$103	\$134	
\$2,101,500 – \$2,155,349								\$16	\$55	\$103	
\$2,155,350 – \$2,209,299									\$16	\$55	
\$2,209,300 – \$2,263,265										\$16	

**Privacy notification**

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

**Need help?**



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

**Telephone assistance**

Automated income tax refund status: 518-457-5149  
 Personal Income Tax Information Center: 518-457-5181  
 To order forms and publications: 518-457-5431  
 Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service



# New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax

**Employee:** Complete this form and return it to your employer. If you become a New York State, New York City, or Yonkers resident, or you substantially change the percentage of services performed within New York State or Yonkers, you must notify your employer within 10 days. A penalty of \$500 may be imposed for furnishing false information that decreases the withholding amount.

Employee's first name and middle initial		Last name		Social Security number		Employer's name	
Street address				Street address			
City		State		ZIP code		City	
						State	
						ZIP code	

**Mark an X in the appropriate boxes below:**

(See definitions for *resident*, *nonresident*, and *part-year resident* on page 2 of this form.)

**Part 1 – New York State**

- I certify that I am not a resident of New York State and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within New York State and subject to New York State withholding tax.

**Part 2 – New York City**

- I certify that I am not a resident of New York City and that my residence is as stated above.

**Part 3 – Yonkers**

- I certify that I am not a resident of Yonkers and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within Yonkers.

I will notify my employer within 10 days of any change in the percentage of my services performed within New York State or Yonkers, or of a change in my status from nonresident to resident of New York State, New York City, or Yonkers.

Employee's signature	Date
----------------------	------

**Employer:** You must withhold the applicable amount of New York State, New York City, or Yonkers tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. **Keep this certificate with your records. You must keep this certificate and have it available for inspection by the Tax Department.**

## Instructions

### Resident and nonresident defined

To determine whether or not you are a resident of New York State, New York City, or Yonkers, you must consider your *domicile* and *permanent place of abode*.

In general:

- your *domicile* is the place you intend to have as your permanent home, and
- a *permanent place of abode* is a residence (a building or structure where a person can live) that you permanently maintain—whether you own it or not—that is suitable for year-round use.  
A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *permanent*).

### Resident

You are a New York State resident if one of the following applies:

- you maintain a permanent place of abode in New York State for substantially all of the tax year and spend 184 days or more (a part of a day is a day for this purpose) in New York State during the tax year, whether or not domiciled in New York State; **or**
- your domicile is New York State.

**However**, even if your domicile is New York State, you are not a resident if you meet **all three** of the conditions in either Group A or Group B below:

#### Group A:

- You did not maintain any permanent place of abode in New York State during the tax year, **and**
- you maintained a permanent place of abode outside New York State during the entire tax year, **and**
- you spent **30 days or less** (a part of a day is a day for this purpose) in New York State during the tax year.

#### Group B:

- You were in a foreign country for at least 450 days (a part of a day is a day for this purpose) during any period of 548 consecutive days, **and**
- you, your spouse (unless legally separated), and minor children spent **90 days or less** (a part of a day is a day for this purpose) in New York State during this 548-day period; **and**
- during the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax year bears to 548. The following formula illustrates this condition:

$$\frac{\text{number of days in the nonresident portion}}{548} \times 90 = \text{maximum number of days allowed in New York State}$$

To determine if you are a New York City or Yonkers resident, substitute *New York City* or *Yonkers*, whichever is applicable, for *New York State* in the above definition.

### Members of the military and military spouses

Special rules under the Servicemembers Civil Relief Act apply to members of the military and their spouses for determining residency.

For more information, visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *military*).

### Nonresident and part-year resident

If you do not meet the above definition of a resident, you are a *nonresident*. If you meet the definition of resident or nonresident for only part of the year, you are a *part-year resident*.

### Percent of services

You may calculate the percent of services performed in New York State or Yonkers using days, miles, time, or similar criteria.

**Example:** *An individual works in New York State two out of five days for the entire year. That individual performs 40% of all services in New York State.*

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
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#### Telephone assistance

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Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

**FOR THE FOLLOWING PAGES,  
ONLY FILL IN THE NOTICE OF PAY  
RATE AND PAYDAY THAT IS  
APPLICABLE TO THE EMPLOYEE.**

**Notice and Acknowledgement of Pay Rate and Payday  
Under Section 195.1 of the New York State Labor Law  
Notice for Hourly Rate Employees**

**1. Employer Information**

Name:

Doing Business As (DBA) Name(s):

FEIN (optional):

\_\_\_\_\_ - \_\_\_\_\_

Physical Address:

Mailing Address:

Phone:

(\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**2. Notice given:**

At hiring

Before a change in pay rate(s),  
allowances claimed or payday

**3. Employee's rate of pay:**

\$ \_\_\_\_\_ per hour

**4. Allowances taken:**

None

Tips: \_\_\_\_\_ per hour

Meals: \_\_\_\_\_ per meal

Lodging: \_\_\_\_\_

Other: \_\_\_\_\_

**5. Regular payday: \_\_\_\_\_**

**6. Pay is:**

Weekly

Bi-weekly

Other: \_\_\_\_\_

**7. Overtime Pay Rate:**

\$ \_\_\_\_\_ per hour (This must be at  
least 1½ times the worker's regular rate  
with few exceptions.)

**8. Employee Acknowledgement:**

On this day I have been notified of my pay rate, overtime rate (if eligible), allowances, and designated pay day on the date given below. I told my employer what my primary language is.

**Check one:**

I have been given this pay notice in English because it is my primary language.

My primary language is: \_\_\_\_\_.

I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

\_\_\_\_\_  
Print Employee Name

\_\_\_\_\_  
Employee Signature

\_\_\_ / \_\_\_ / \_\_\_\_

Date

\_\_\_\_\_  
Preparer's Name and Title

**The employee must receive a signed copy of this form. The employer must keep the original for 6 years.**

**Please note:** It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.

## Notice and Acknowledgement of Pay Rate and Payday Under Section 195.1 of the New York State Labor Law Notice for Exempt Employees

**1. Employer Information**

Name: \_\_\_\_\_

Doing Business As (DBA) Name(s): \_\_\_\_\_

FEIN (optional):

\_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Physical Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone:

(\_\_\_\_) \_\_\_\_ - \_\_\_\_

**3. Employee's pay rate(s): State if pay is based on an hourly, salary, day rate, piece rate, or other basis.**

\_\_\_\_\_  
Employers may not pay a non-hourly rate to a non-exempt employee in the Hospitality Industry, except for commissioned salespeople.

**4. Allowances taken:**

None

Tips: \_\_\_\_\_ per hour

Meals: \_\_\_\_\_ per meal

Lodging: \_\_\_\_\_

Other: \_\_\_\_\_

**5. Regular payday:** \_\_\_\_\_

**6. Pay is:**

Weekly

Bi-weekly

Other: \_\_\_\_\_

**7. Overtime Pay Rate:**

Most workers in NYS must receive at least 1½ times their regular rate of pay for all hours worked over 40 in a workweek, with few exceptions. A limited number of employees must only be paid overtime at 1½ times the minimum wage rate, or not at all.

This employee is exempt from overtime under the following exemption (optional):

\_\_\_\_\_

**8. Employee Acknowledgement:**

On this day, I received notice of my pay rate, overtime rate (if eligible), allowances, and designated payday. I told my employer what my primary language is.

**Check one:**

I have been given this pay notice in English only because it is my primary language.

My primary language is: \_\_\_\_\_

I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

\_\_\_\_\_  
Print Employee Name

\_\_\_\_\_  
Employee Signature

\_\_\_\_ / \_\_\_\_ / \_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Preparer Name and Title

**The employee must receive a signed copy of this form. The employer must keep the original for 6 years.**

**Please note:** It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.

## Notice and Acknowledgement of Pay Rate and Payday Under Section 195.1 of the New York State Labor Law Notice for Multiple Hourly Rate Employees

**1. Employer Information**

Name:

Doing Business As (DBA) name(s):

FEIN (optional):

Physical Address:

Mailing Address:

Phone:

( ) -

**3. Employee's rate(s) of pay for each type of work or shift:**

\$ \_\_\_\_\_ per hour for \_\_\_\_\_

\$ \_\_\_\_\_ per hour for \_\_\_\_\_

\$ \_\_\_\_\_ per hour for \_\_\_\_\_

**4. Allowances taken:**

None

Tips: \_\_\_\_\_ per hour

Meals: \_\_\_\_\_ per meal

Lodging: \_\_\_\_\_

Other: \_\_\_\_\_

**5. Regular payday:** \_\_\_\_\_

**6. Pay is:**

Weekly

Bi-weekly

Other: \_\_\_\_\_

**7. Overtime Pay Rate(s) for each type of work or shift:**

This must be at least 1½ times the worker's weighted average of the multiple rates of pay for the week, with few exceptions. The weighted average is the total regular pay divided by the total hours worked in the week. The overtime rate may vary from week to week depending on how many hours you worked at each rate of pay. The overtime rate may vary from week to week.

**8. Employee Acknowledgement:**

On this day I have been notified of my pay rate, overtime rate (if eligible), allowances, and designated payday on the date given below. I told my employer what my primary language is.

**Check one:**

I have been given this pay notice in English because it is my primary language.

My primary language is: \_\_\_\_\_.  
I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

\_\_\_\_\_  
Print Employee's Name

\_\_\_\_\_  
Employee's Signature

\_\_\_ / \_\_\_ / \_\_\_

Date

\_\_\_\_\_  
Preparer's Name and Title

**The employee must receive a signed copy of this form. The employer must keep the original for 6 years.**

**Please note:** It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.

**Notice and Acknowledgement of Pay Rate and Payday  
Under Section 195.1 of the New York State Labor Law  
Notice for Employees Paid a Weekly Rate or a Salary for a Fixed Number of Hours  
(40 or Fewer in a Week)**

**1. Employer Information**

Name:

Doing Business As (DBA) Name(s):

FEIN (optional):

\_\_\_\_\_ - \_\_\_\_\_

Physical Address:

Mailing Address:

Phone:

(\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**2. Notice given:**

At hiring

Before a change in pay rate(s),  
allowances claimed or payday

**3. Employee's Pay Rate:**

\$ \_\_\_\_\_ per \_\_\_\_\_

Weekly hours: \_\_\_\_\_ (Specify the number  
of hours for which the weekly rate or salary  
will be paid.)

Employers may not pay a non-hourly rate  
to a non-exempt employee in the Hospitality  
Industry, except for commissioned  
salespeople.

**4. Allowances taken:**

None

Tips: \_\_\_\_\_ per hour

Meals: \_\_\_\_\_ per meal

Lodging: \_\_\_\_\_

Other: \_\_\_\_\_

**5. Regular payday:** \_\_\_\_\_

**6. Pay is:**

Weekly

Bi-weekly

Other: \_\_\_\_\_

**7. Overtime Pay Rate:**

\$ \_\_\_\_\_ per hour (This must be at least  
1½ times the worker's regular rate, with  
few exceptions.)

**8. Employee Acknowledgement:**

On this day, I have been notified of my pay  
rate, overtime rate (if eligible), allowances,  
and designated payday. I told my employer  
what my primary language is.

**Check one:**

I have been given this pay notice in English  
only because it is my primary language.

My primary language is:

\_\_\_\_\_

I have been given this pay notice in English  
only, because the Department of Labor does  
not yet offer a pay notice form in my primary  
language.

\_\_\_\_\_  
Print Employee Name

\_\_\_\_\_  
Employee Signature

\_\_\_ / \_\_\_ / \_\_\_

Date

\_\_\_\_\_  
Preparer Name and Title

**The employee must receive a signed copy of  
this form. The employer must keep the  
original for 6 years.**

**Please note:** It is unlawful for an employee to  
be paid less than an employee of the opposite  
sex for equal work. Employers also may not  
prohibit employees from discussing wages with  
their co-workers.

**Notice and Acknowledgement of Pay Rate and Payday  
Under Section 195.1 of the New York State Labor Law  
Notice for Employees Paid Salary for Varying Hours, Day Rate,  
Piece Rate, Flat Rate or Other Non-Hourly Pay**

**1. Employer Information**

Name: \_\_\_\_\_

Doing Business As (DBA) Name(s): \_\_\_\_\_

FEIN (optional):  
\_\_\_\_\_ - \_\_\_\_\_

Physical Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone:  
(\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**2. Notice given:**

At hiring

Before a change in pay rate(s),  
allowances claimed or payday

**3. Regular payday:** \_\_\_\_\_

**4. Employee's Pay Rate:**

\$ \_\_\_\_\_ per \_\_\_\_\_

Specify the basis for the rate paid, i.e. salary for varying hours, day rate, etc.

Employers may not pay a non-hourly rate to a non-exempt employee in the Hospitality Industry, except for commissioned salespeople.

**5. Allowances taken:**

None \_\_\_\_\_

Tips: \_\_\_\_\_ per hour

Meals: \_\_\_\_\_ per meal

Lodging: \_\_\_\_\_

Other: \_\_\_\_\_

**6. Pay is:**

Weekly \_\_\_\_\_

Bi-weekly \_\_\_\_\_

Other: \_\_\_\_\_

**7. Overtime Pay Rate:**

In most cases the overtime rate will be 1½ times the regular rate of pay for the week. The regular rate of pay is the total weekly pay divided by the hours worked in the week.

In most cases, it is illegal to pay a fixed weekly rate for varying hours worked over 40 per week. The Department of Labor strongly discourages weekly rates for non-exempt employees, since underpayments often result.

**8. Employee Acknowledgement:**

On this day, I received notice of my pay rate, overtime rate (if eligible), allowances, and designated payday. I told my employer what my primary language is.

**Check one:**

I have been given this pay notice in English because it is my primary language.

My primary language is: \_\_\_\_\_

I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

\_\_\_\_\_

Print Employee's Name

\_\_\_\_\_

Employee's Signature

\_\_\_\_ / \_\_\_\_ / \_\_\_\_

Date

\_\_\_\_\_

Preparer's Name and Title

**The employee must receive a signed copy of this form. The employer must keep the original for 6 years.**

**Please note:** It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.

WE ARE YOUR DOL



Department  
of Labor

# POLICY ON THE RIGHTS OF EMPLOYEES TO EXPRESS BREAST MILK

in the Workplace

## INTRODUCTION AND PURPOSE

New York State Labor Law Section 206-c gives all employees in New York the right to express breast milk in the workplace. This law applies to all public and private employers in New York State, regardless of size or the nature of their business.

The New York State Department of Labor has developed the official policy on breast milk expression in the workplace as required by the law, ensuring that all employees know their rights and all employers understand their responsibilities. This policy is the minimum required standard, but employers are encouraged to include additional accommodations tailored to their workplace.

With the information provided below, employees will learn how much time they are allowed for breast milk expression, the kind of space employers are required to provide for breast milk expression, how to notify employers about the need to express breast milk in the workplace, and how to notify the Department of Labor if these rights are not honored.

Employers are required to provide this policy in writing to all employees when they are hired and again every year after. Employers are also required to provide the policy to employees as soon as they return to work following the birth of a child.

## USING BREAK TIME FOR BREAST MILK EXPRESSION

Employers must provide thirty (30) minutes of paid break time for their employees to express breast milk when the employee has a reasonable need to express breast milk. Employees must be permitted to use existing paid break or meal time if they need additional time for breast milk expression beyond the paid 30 minutes. This time must be provided for up to three years following childbirth. Employers must provide paid break time as often as an employee reasonably needs to express breast milk. The number of paid breaks an employee will need to express breast milk is unique to each employee and employers must provide reasonable break times based on the individual. Employers are prohibited from discriminating in any way against an employee who chooses to express breast milk in the workplace.

An employer is prohibited from requiring an employee to work before or after their normal shift to make up for any time used as paid break time to express breast milk.

All employers must continue to follow existing federal and state laws, regulations, and guidance regarding mealtimes and paid break time regardless of whether the employee uses such time to express breast milk. For additional information regarding what constitutes a meal period or a break period under state and federal law, please see the following resources:

- NY Department of Labor Website on Day of Rest, Break Time, and Meal Periods:  
[dol.ny.gov/day-rest-and-meal-periods](https://dol.ny.gov/day-rest-and-meal-periods)
- NY Department of Labor FAQs on Meal and Rest Periods:  
[dol.ny.gov/system/files/documents/2021/03/meal-and-rest-periods-frequently-asked-questions.pdf](https://dol.ny.gov/system/files/documents/2021/03/meal-and-rest-periods-frequently-asked-questions.pdf)
- U.S. Department of Labor FLSA FAQ on Meal and Rest Periods:  
[dol.gov/agencies/whd/fact-sheets/22-flsa-hours-worked](https://dol.gov/agencies/whd/fact-sheets/22-flsa-hours-worked)
- U.S. Department of Labor FLSA Fact Sheet on Compensation for Break Time to Pump Breast Milk:  
[dol.gov/agencies/whd/fact-sheets/73-flsa-break-time-nursing-mothers](https://dol.gov/agencies/whd/fact-sheets/73-flsa-break-time-nursing-mothers)

While an employer cannot require that an employee works while expressing breast milk, Labor Law 206-c does not otherwise prevent an employee from voluntarily choosing to do so if they want to.

Paid breaks provided for the expression of breast milk must be 30 minutes. An employee must be allowed to use regular break or meal time to take a longer paid break if needed. Employees may also opt to take shorter paid breaks.

Employees who work remotely have the same rights to paid time off for the purpose of expressing breast milk, as all other employees who perform their work in-person.

## MAKING A REQUEST TO EXPRESS BREAST MILK AT WORK

If an employee wants to express breast milk at work, they must give the employer reasonable advance notice, generally before returning to the workplace if the employee is on leave. This advance notice is to allow the employer time to find an appropriate location and adjust schedules if needed.

Employees wishing to request a room or other location to express breast milk in the workplace should do so by submitting a written request to their direct supervisor or individual designated by their employer for processing requests. Employers must respond to this request for a room or other location to express breast milk in writing within five days.

Employers must notify all employees in writing through email or printed memo when a room or other location has been designated for breast milk expression.

### LACTATION ROOM REQUIREMENTS

In addition to providing the necessary time during the workday, employers must provide a private room or alternative location for the purpose of breast milk expression. **The space provided for breast milk expression cannot be a restroom or toilet stall.**

The room or other location must:

- Be close to an employee's work area
- Provide good natural or artificial light
- Be private – both shielded from view and free from intrusion
- Have accessible, clean running water nearby
- Have an electrical outlet (if the workplace is supplied with electricity)
- Include a chair
- Provide a desk, small table, desk, counter or other flat surface

There does not need to be a separate space for every nursing employee. An employer may dedicate a single room or other location for breast milk expression. Should there be more than one employee at a time needing access to a lactation room, an employer may dedicate a centralized location to be used by all employees.

Any space provided for breast milk expression must be close to the work area of the employee(s) using the space. The space must be in walking distance, and the distance to the location should not significantly extend an employee's needed break time.

Employers located in shared work areas, such as office buildings, malls and similar spaces may work together to establish and maintain a dedicated lactation room, as long as such space(s) are a reasonable distance from the employees using the room. Each employer utilizing this common space is individually responsible for making sure the room meets the needs of their employees.

If there is not a separate room or space available for lactation, an employer may use a vacant office or other available room on a temporary basis. This room must not be accessible to the public or other employees while an employee is using it for breast milk expression.

As a last resort, an available cubicle may be used for breast milk expression. A cubicle can only be used if it is fully enclosed with a partition and is not otherwise accessible to the public or other employees while being used for breast milk expression. The cubicle walls must be at least seven feet tall to insure the employee's privacy.

To ensure privacy, if the lactation room has a window, it must be covered with a curtain, blind or other covering.

In addition, the lactation space should have a door equipped with a functional lock. If this is not possible (such as in the case of a fully enclosed cubicle), as a last resort, an employer must utilize a sign advising the space is in use and not accessible to other employees or the public.

If the workplace has a refrigerator, employers must allow employees to use it to store breast milk. However, employers are not responsible for ensuring the safekeeping of expressed milk stored in any refrigerator in the workplace.

Employees are required to store all expressed milk in closed containers and bring milk home each evening.

The space designated for expressing breast milk must be maintained and clean at all times.

If an employer can demonstrate undue hardship in providing a space with the above requirements, the employer must still provide a room or other location - other than a restroom or toilet stall - that is in close proximity to the work area where an employee can express breast milk in privacy, that meets as many of the requirements as possible.

Undue hardship is defined in the statute as "causing significant difficulty or expense when considered in relation to the size, financial resources, nature, or structure of the employer's business." **However, an employer may not deny an employee the right to express breast milk in the workplace due to difficulty in finding a location.**

## **NEW YORK STATE DEPARTMENT OF LABOR RESOURCES**

If an employee believes that they are experiencing retaliation for expressing breast milk in the workplace, or that their employer is in violation of this policy, they should contact the New York State Department of Labor's Division of Labor Standards. Call us at **1-888-52-LABOR**, email us at [LSAsk@labor.ny.gov](mailto:LSAsk@labor.ny.gov), or visit our website at [dol.ny.gov/breast-milk-expression-workplace](https://dol.ny.gov/breast-milk-expression-workplace) to file a complaint.

A list of our offices is available at [dol.ny.gov/location/contact-division-labor-standards](https://dol.ny.gov/location/contact-division-labor-standards).

*Complaints are confidential.*

## **FEDERAL RESOURCES**

The federal PUMP Act went into effect in 2023, expanding protections for almost all employees expressing breast milk at work. Under the PUMP Act, any covered workers not provided with breaks and adequate space for up to a year after the birth of a child are able to file a complaint with the U.S. Department of Labor or file a lawsuit against their employers. For more information, please visit [dol.gov/agencies/whd/pump-at-work](https://dol.gov/agencies/whd/pump-at-work).

# Sexual Harassment Policy for All Employers in New York State



Combating Sexual Harassment

**This model policy is a template that can be used by employers to meet the New York State Labor Law requirements for a sexual harassment prevention policy. Employers are encouraged to tailor this policy to their individual needs, though as the minimum standard, no section in this policy should be omitted. The list of examples provided in this model policy is not meant to be exhaustive.**

## Purpose and Goals

The Company is committed to maintaining a workplace free from harassment and discrimination. Sexual harassment is a form of workplace discrimination that subjects an employee to inferior conditions of employment due to their gender, gender identity, gender expression (perceived or actual), and/or sexual orientation. Sexual harassment is often viewed simply as a form of gender-based discrimination, but the Company recognizes that discrimination can be related to or affected by other identities beyond gender. Under the New York State Human Rights Law, it is illegal to discriminate based on sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or status as a victim of domestic violence. Our different identities impact our understanding of the world and how others perceive us. For example, an individual's race, ability, or immigration status may impact their experience with gender discrimination in the workplace. While this policy is focused on sexual harassment and gender discrimination, the methods for reporting and investigating discrimination based on other protected identities are the same. The purpose of this policy is to teach employees to recognize discrimination, including discrimination due to an individual's intersecting identities, and provide the tools to take action when it occurs. All employees, managers, and supervisors are required to work in a manner designed to prevent sexual harassment and discrimination in the workplace. This policy is one component of the Company's commitment to a discrimination-free work environment.

### Goals of this Policy:

Sexual harassment and discrimination are against the law. After reading this policy, employees will understand their right to a workplace free from harassment. Employees will also learn what harassment and discrimination look like, what actions they can take to prevent and report harassment, and how they are protected from retaliation after taking action. The policy will also explain the investigation process into any claims of harassment. Employees are encouraged to report sexual harassment or discrimination by filing a complaint internally with the Company. Employees can also file a complaint with a government agency or in court under federal, state, or local antidiscrimination laws. To file an employment complaint with the New York State Division of Human Rights, please visit <https://dhr.ny.gov/complaint>. To file a complaint with the United States Equal Employment Opportunity Commission, please visit <https://www.eeoc.gov/filing-charge-discrimination>.

## **Sexual Harassment and Discrimination Prevention Policy:**

1. This Company policy applies to all employees, applicants for employment, and interns, whether paid or unpaid. The policy also applies to additional covered individuals. It applies to anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in our workplace. These individuals include persons commonly referred to as independent contractors, gig workers, and temporary workers. Also included are persons providing equipment repair, cleaning services, or any other services through a contract with the Company. For the remainder of this policy, we will use the term “covered individual” to refer to these individuals who are not direct employees of the company.
2. Sexual harassment is unacceptable. Any employee or covered individual who engages in sexual harassment, discrimination, or retaliation will be subject to action, including appropriate discipline for employees. In New York, harassment does not need to be severe or pervasive to be illegal. Employees and covered individuals should not feel discouraged from reporting harassment because they do not believe it is bad enough, or conversely because they do not want to see a colleague fired over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in sexual harassment will depend on the degree of harassment and might include education and counseling. It may lead to suspension or termination when appropriate.
3. Retaliation is prohibited. Any employee or covered individual that reports an incident of sexual harassment or discrimination, provides information, or otherwise assists in any investigation of a sexual harassment or discrimination complaint is protected from retaliation. No one should fear reporting sexual harassment if they believe it has occurred. So long as a person reasonably believes that they have witnessed or experienced such behavior, they are protected from retaliation. Any employee of the Company who retaliates against anyone involved in a sexual harassment or discrimination investigation will face disciplinary action, up to and including termination. All employees and covered individuals working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the Company’s HR representative. All employees and covered individuals who believe they have been a target of such retaliation may also seek relief from government agencies, as explained below in the section on [Legal Protections](#).
4. Discrimination of any kind, including sexual harassment, is a violation of our policies, is unlawful, and may subject the Company to liability for the harm experienced by targets of discrimination. Harassers may also be individually subject to liability and employers or supervisors who fail to report or act on harassment may be liable for aiding and abetting such behavior. Employees at every level who engage in harassment or discrimination, including managers and supervisors who engage in harassment or discrimination or who allow such behavior to continue, will be penalized for such misconduct.
5. The Company will conduct a prompt and thorough investigation that is fair to all parties. An investigation will happen whenever management receives a complaint about discrimination or sexual harassment, or when it otherwise knows of possible discrimination or sexual harassment occurring. The Company will keep the investigation confidential to the extent possible. If an investigation ends with the finding that discrimination or sexual harassment occurred, the Company will act as required. In addition to any required discipline, the Company will also take steps to ensure a safe work environment for the employee(s) who experienced the discrimination or harassment. All employees, including managers and supervisors, are required to cooperate with any internal investigation of discrimination or sexual harassment.

6. All employees and covered individuals are encouraged to report any harassment or behaviors that violate this policy. All employees will have access to a complaint form to report harassment and file complaints. Use of this form is not required. For anyone who would rather make a complaint verbally, or by email, these complaints will be treated with equal priority. An employee or covered individual who prefers not to report harassment to their manager or employer may instead report harassment to the New York State Division of Human Rights and/or the United States Equal Employment Opportunity Commission. Complaints may be made to both the employer and a government agency.

Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to our HR representative or the owner and/or President of the Company.

7. This policy applies to all employees and covered individuals, such as contractors, subcontractors, vendors, consultants, or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees in person or digitally through email upon hiring and will be posted prominently in all work locations. For those offices operating remotely, in addition to sending the policy through email, it will also be available on the organization's shared network.

## **What Is Sexual Harassment?**

Sexual harassment is a form of gender-based discrimination that is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes, gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual's gender identity is a necessary first step in establishing a safe workplace.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to those experiencing it, and there is no single boundary between petty slights and harassing behavior. However, the Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics. Generally, any behavior in which an employee or covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression is considered a violation of Company policy. The intent of the behavior, for example, making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what

counts. Sexual harassment includes any unwelcome conduct which is either directed at an individual because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- The purpose or effect of this behavior unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive work environment. The impacted person does not need to be the intended target of the sexual harassment;
- Employment depends implicitly or explicitly on accepting such unwelcome behavior; or
- Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of such behavior. Such decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- Behaviors that contribute to a **hostile work environment** include, but are not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory, or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.
- Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment. This is also called **quid pro quo** harassment.

Any employee or covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by this policy.

### **Examples of Sexual Harassment**

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited. **This list is just a sample of behaviors and should not be considered exhaustive.** Any employee who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it:

- Physical acts of a sexual nature, such as:
  - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body, or poking another employee's body; or
  - Rape, sexual battery, molestation, or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy (please contact local law enforcement if you wish to pursue criminal charges).
- Unwanted sexual comments, advances, or propositions, such as:
  - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits;

- This can include sexual advances/pressure placed on a service industry employee by customers or clients, especially those industries where hospitality and tips are essential to the customer/employee relationship;
  - Subtle or obvious pressure for unwelcome sexual activities; or
  - Repeated requests for dates or romantic gestures, including gift-giving.
- Sexually oriented gestures, noises, remarks or jokes, or questions and comments about a person's sexuality, sexual experience, or romantic history which create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
- Sex stereotyping, which occurs when someone's conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look:
  - Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
  - Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
  - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace;
  - This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:
  - Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
  - Sabotaging an individual's work;
  - Bullying, yelling, or name-calling;
  - Intentional misuse of an individual's preferred pronouns; or
  - Creating different expectations for individuals based on their perceived identities:
    - Dress codes that place more emphasis on women's attire;
    - Leaving parents/caregivers out of meetings.

### **Who Can be a Target of Sexual Harassment?**

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. New York Law protects employees and all covered individuals described earlier in the policy. **Harassers can be anyone in the workplace.** A supervisor, a supervisee, or a coworker can all be harassers. Anyone else in the workplace can also be harassers including an independent contractor, contract worker, vendor, client, customer, patient, constituent, or visitor.

Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. For example:

- Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination;
- An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

### **Where Can Sexual Harassment Occur?**

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer or industry sponsored events or parties. Calls, texts, emails, and social media usage by employees or covered individuals can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices, or during non-work hours.

Sexual harassment can occur when employees are working remotely from home as well. Any behaviors outlined above that leave an employee feeling uncomfortable, humiliated, or unable to meet their job requirements constitute harassment even if the employee or covered individual is at home when the harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

### **Retaliation**

Retaliation is unlawful and is any action by an employer or supervisor that punishes an individual upon learning of a harassment claim, that seeks to discourage a worker or covered individual from making a formal complaint or supporting a sexual harassment or discrimination claim, or that punishes those who have come forward. These actions need not be job-related or occur in the workplace to constitute unlawful retaliation. For example, threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- Publicly releasing personnel files;
- Refusing to provide a reference or providing an unwarranted negative reference;
- Labeling an employee as "difficult" and excluding them from projects to avoid "drama";
- Undermining an individual's immigration status; or
- Reducing work responsibilities, passing over for a promotion, or moving an individual's desk to a less desirable office location.

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- Made a complaint of sexual harassment or discrimination, either internally or with any government agency;
- Testified or assisted in a proceeding involving sexual harassment or discrimination under the Human Rights Law or any other anti-discrimination law;
- Opposed sexual harassment or discrimination by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of suspected harassment;
- Reported that another employee has been sexually harassed or discriminated against; or
- Encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

## **Reporting Sexual Harassment**

**Everyone must work toward preventing sexual harassment, but leadership matters. Supervisors and managers have a special responsibility to make sure employees feel safe at work and that workplaces are free from harassment and discrimination.** Any employee or covered individual is encouraged to report harassing or discriminatory behavior to a supervisor, manager or an HR representative of the Company. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, or an HR representative of the Company.

Reports of sexual harassment may be made verbally or in writing. A written complaint form is attached to this policy if an employee would like to use it, but the complaint form is not required. Employees who are reporting sexual harassment on behalf of other employees may use the complaint form and should note that it is on another employee's behalf. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another employee is also acceptable.

Employees and covered individuals who believe they have been a target of sexual harassment may at any time seek assistance in additional available forums, as explained below in the section on [Legal Protections](#).

## **Supervisory Responsibilities**

Supervisors and managers have a responsibility to prevent sexual harassment and discrimination. All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report such suspected sexual harassment to the owner and/or President of the Company and an HR representative of the Company. Managers and supervisors should not be passive and wait for an employee to make a claim of harassment. If they observe such behavior, they must act.

Supervisors and managers can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Supervisors and managers can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

While supervisors and managers have a responsibility to report harassment and discrimination, supervisors and managers must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of harassment and questioned about harassment and discrimination can be intimidating, uncomfortable and re-traumatizing for individuals. Supervisors and managers must accommodate the needs of individuals who have experienced harassment to ensure the workplace is safe, supportive, and free from retaliation for them during and after any investigation.

### **Bystander Intervention**

Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is **required** to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can record or take notes on the harassment incident to benefit a future investigation;
4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it.

### **Complaints and Investigations of Sexual Harassment**

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt, thorough, and started and completed as soon as possible. The investigation will be kept confidential to the extent possible. All individuals involved, including those making a harassment claim, witnesses, and alleged harassers deserve a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. The Company will take disciplinary action against anyone engaging in retaliation against employees who file complaints, support another's complaint, or participate in harassment investigations.

The Company recognizes that participating in a harassment investigation can be uncomfortable and has the potential to re-traumatize an employee. Those receiving claims and leading investigations will handle complaints and questions with sensitivity toward those participating.

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, management:

1. Will conduct a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate. If complaint is verbal, request that the individual completes the complaint form in writing. If the person reporting prefers not to fill out the form, management will prepare a complaint form or equivalent documentation based on the verbal reporting;
2. Will take steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails or phone records that may be relevant to the investigation. Management will consider and implement appropriate document request, review, and preservation measures, including for electronic communications;
3. Will seek to interview all parties involved, including any relevant witnesses;
4. Will create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
  - a. A list of all documents reviewed, along with a detailed summary of relevant documents;
  - b. A list of names of those interviewed, along with a detailed summary of their statements;
  - c. A timeline of events;
  - d. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
  - e. The basis for the decision and final resolution of the complaint, together with any corrective action(s).
5. Will keep the written documentation and associated documents in a secure and confidential location;
6. Will promptly notify the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document; and
7. Will inform the individual(s) who reported of the right to file a complaint or charge externally as outlined in the next section.

### **Legal Protections and External Remedies**

Sexual harassment is not only prohibited by the Company, but it is also prohibited by state, federal, and, where applicable, local law.

The internal process outlined in the policy above is one way for employees to report sexual harassment. Employees and covered individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may also seek the legal advice of an attorney.

## **New York State Division of Human Rights:**

The New York State Human Rights Law (HRL), N.Y. Executive Law, art. 15, § 290 *et seq.*, applies to all employers in New York State and protects employees and covered individuals, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the New York State Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints of sexual harassment filed with DHR may be submitted any time **within three years** of the harassment. If an individual does not file a complaint with DHR, they can bring a lawsuit directly in state court under the Human Rights Law, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the Company does not extend your time to file with DHR or in court. The three years are counted from the date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases receive a public hearing before an administrative law judge. If sexual harassment is found at the hearing, DHR has the power to award relief. Relief varies but it may include requiring your employer to take action to stop the harassment, or repair the damage caused by the harassment, including paying of monetary damages, punitive damages, attorney's fees, and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: [www.dhr.ny.gov](http://www.dhr.ny.gov).

Go to [dhr.ny.gov/complaint](http://dhr.ny.gov/complaint) for more information about filing a complaint with DHR. The website has a digital complaint process that can be completed on your computer or mobile device from start to finish. The website has a complaint form that can be downloaded, filled out, and mailed to DHR as well as a form that can be submitted online. The website also contains contact information for DHR's regional offices across New York State.

Call the DHR sexual harassment hotline at **1(800) HARASS3** for more information about filing a sexual harassment complaint. This hotline can also provide you with a referral to a volunteer attorney experienced in sexual harassment matters who can provide you with limited free assistance and counsel over the phone.

## **The United States Equal Employment Opportunity Commission:**

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act, 42 U.S.C. § 2000e *et seq.* An individual can file a complaint with the EEOC anytime within 300 days from the most recent incident of harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting workers to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated, or believes that unlawful discrimination occurred by does not file a lawsuit.

Individuals may obtain relief in mediation, settlement or conciliation. In addition, federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at [www.eeoc.gov](http://www.eeoc.gov) or via email at [info@eeoc.gov](mailto:info@eeoc.gov).

If an individual filed an administrative complaint with the New York State Division of Human Rights, DHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

### **Local Protections**

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment or discrimination with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit [www.nyc.gov/html/cchr/html/home/home.shtml](http://www.nyc.gov/html/cchr/html/home/home.shtml).

### **Contact the Local Police Department**

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Those wishing to pursue criminal charges are encouraged to contact their local police department.

## **Conclusion**

The policy outlined above is aimed at providing employees at the Company and covered individuals an understanding of their right to a discrimination and harassment free workplace. All employees should feel safe at work. Though the focus of this policy is on sexual harassment and gender discrimination, the New York State Human Rights law protects against discrimination in several protected classes including sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or domestic violence survivor status. The prevention policies outlined above should be considered applicable to all protected classes.

**THE FOLLOWING FORMS ARE  
SPECIFIC FOR NEW YORK CITY  
EMPLOYERS/EMPLOYEES**



# New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax

**Employee:** Complete this form and return it to your employer. If you become a New York State, New York City, or Yonkers resident, or you substantially change the percentage of services performed within New York State or Yonkers, you must notify your employer within 10 days. A penalty of \$500 may be imposed for furnishing false information that decreases the withholding amount.

Employee's first name and middle initial		Last name		Social Security number		Employer's name			
Street address						Street address			
City		State		ZIP code		City		State	ZIP code

**Mark an X in the appropriate boxes below:**

(See definitions for *resident*, *nonresident*, and *part-year resident* on page 2 of this form.)

**Part 1 – New York State**

- I certify that I am not a resident of New York State and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within New York State and subject to New York State withholding tax.

**Part 2 – New York City**

- I certify that I am not a resident of New York City and that my residence is as stated above.

**Part 3 – Yonkers**

- I certify that I am not a resident of Yonkers and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within Yonkers.

I will notify my employer within 10 days of any change in the percentage of my services performed within New York State or Yonkers, or of a change in my status from nonresident to resident of New York State, New York City, or Yonkers.

Employee's signature	Date
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**Employer:** You must withhold the applicable amount of New York State, New York City, or Yonkers tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. **Keep this certificate with your records. You must keep this certificate and have it available for inspection by the Tax Department.**

## Instructions

### Resident and nonresident defined

To determine whether or not you are a resident of New York State, New York City, or Yonkers, you must consider your *domicile* and *permanent place of abode*.

In general:

- your *domicile* is the place you intend to have as your permanent home, and
- a *permanent place of abode* is a residence (a building or structure where a person can live) that you permanently maintain—whether you own it or not—that is suitable for year-round use.  
A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *permanent*).

### Resident

You are a New York State resident if one of the following applies:

- you maintain a permanent place of abode in New York State for substantially all of the tax year and spend 184 days or more (a part of a day is a day for this purpose) in New York State during the tax year, whether or not domiciled in New York State; **or**
- your domicile is New York State.

**However**, even if your domicile is New York State, you are not a resident if you meet **all three** of the conditions in either Group A or Group B below:

#### Group A:

- You did not maintain any permanent place of abode in New York State during the tax year, **and**
- you maintained a permanent place of abode outside New York State during the entire tax year, **and**
- you spent **30 days or less** (a part of a day is a day for this purpose) in New York State during the tax year.

#### Group B:

- You were in a foreign country for at least 450 days (a part of a day is a day for this purpose) during any period of 548 consecutive days, **and**
- you, your spouse (unless legally separated), and minor children spent **90 days or less** (a part of a day is a day for this purpose) in New York State during this 548-day period; **and**
- during the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax year bears to 548. The following formula illustrates this condition:

$$\frac{\text{number of days in the nonresident portion}}{548} \times 90 = \text{maximum number of days allowed in New York State}$$

To determine if you are a New York City or Yonkers resident, substitute *New York City* or *Yonkers*, whichever is applicable, for *New York State* in the above definition.

### Members of the military and military spouses

Special rules under the Servicemembers Civil Relief Act apply to members of the military and their spouses for determining residency.

For more information, visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *military*).

### Nonresident and part-year resident

If you do not meet the above definition of a resident, you are a *nonresident*. If you meet the definition of resident or nonresident for only part of the year, you are a *part-year resident*.

### Percent of services

You may calculate the percent of services performed in New York State or Yonkers using days, miles, time, or similar criteria.

**Example:** *An individual works in New York State two out of five days for the entire year. That individual performs 40% of all services in New York State.*

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

# STOP SEXUAL HARASSMENT ACT FACTSHEET

All employers are required to provide written notice of employees' rights under the Human Rights Law both in the form of a displayed poster **and** as an information sheet distributed to individual employees at the time of hire. This document satisfies the information sheet requirement.

## The NYC Human Rights Law

The NYC Human Rights Law, one of the strongest anti-discrimination laws in the nation, protects all individuals against discrimination based on gender, which includes sexual harassment in the workplace, in housing, and in public accommodations like stores and restaurants. Violators can be held accountable with civil penalties of up to \$250,000 in the case of a willful violation. The Commission can also assess emotional distress damages and other remedies to the victim, can require the violator to undergo training, and can mandate other remedies such as community service.

## Sexual Harassment Under the Law

Sexual harassment, a form of gender-based discrimination, is unwelcome verbal or physical behavior based on a person's gender.

## Some Examples of Sexual Harassment

- unwelcome or inappropriate touching of employees or customers
- threatening or engaging in adverse action after someone refuses a sexual advance
- making lewd or sexual comments about an individual's appearance, body, or style of dress
- conditioning promotions or other opportunities on sexual favors
- displaying pornographic images, cartoons, or graffiti on computers, emails, cell phones, bulletin boards, etc.
- making sexist remarks or derogatory comments based on gender

## Retaliation Is Prohibited Under the Law

It is a violation of the law for an employer to take action against you because you oppose or speak out against sexual harassment in the workplace. The NYC Human Rights Law prohibits employers from retaliating or discriminating "in any manner against any person" because that person opposed an unlawful discriminatory practice. Retaliation can manifest through direct actions, such as demotions or terminations, or more subtle behavior, such as an increased work load or being transferred to a less desirable location. The NYC Human Rights Law protects individuals against retaliation who have a good faith belief that their employer's conduct is illegal, even if it turns out that they were mistaken.

## Report Sexual Harassment

If you have witnessed or experienced sexual harassment inform a manager, the equal employment opportunity officer at your workplace, or human resources as soon as possible.

**Report sexual harassment to the NYC Commission on Human Rights. Call 212-416-0197 or visit NYC.gov/HumanRights to learn how to file a complaint or report discrimination. You can file a complaint anonymously.**

## State and Federal Government Resources

Sexual harassment is also unlawful under state and federal law where statutes of limitations vary.

To file a complaint with the New York State Division of Human Rights, please visit the Division's website at **www.dhr.ny.gov**.

To file a charge with the U.S. Equal Employment Opportunity Commission (EEOC), please visit the EEOC's website at **www.eeoc.gov**.

# Workers' Bill of Rights

If you work in NYC, you have rights regardless of your immigration status.

The Department of Consumer and Worker Protection (DCWP) created this overview of important City, State, and federal laws so you know your rights at work.

*Note: "Employee" and "independent contractor" are different worker classifications. We indicate when a right at work applies to an independent contractor.*

## I. Rights at Work Enforced by DCWP

- Paid Safe and Sick Leave
- Temporary Schedule Changes
- Fast Food Worker Rights
- Retail and Utility Safety Worker Rights
- Food Delivery Worker Rights
- Freelance Worker Rights
- Commuter Benefits
- Grocery Worker Rights
- Hotel Worker Rights

## III. Job Applicant Rights

- Pay Transparency
- Salary History Ban
- Rights When Using an Employment Agency
- Automated Employment Decision Tools

## II. Rights at Work Enforced by Other Agencies

- Minimum Wage and Hour Rights
- Prevailing Wage
- Paid Family Leave
- Family and Medical Leave Act
- Workers' Compensation and Disability Benefits
- No Forced Labor
- Safe and Healthy Workplace
- Discrimination-free Workplace
- Right to Organize
- Unemployment Benefits
- Health Insurance
- Correct Worker Classification  
(Employee or Independent Contractor)

# I. Rights at Work Enforced by DCWP

This section highlights important NYC labor laws.

Note: It is not exhaustive and does not constitute legal advice.

## *No Retaliation*

It is illegal to punish, fire, or take any adverse employment action against workers for exercising or trying to exercise their rights. Contact DCWP immediately about suspected retaliation.

## *Contact DCWP*

To learn about additional NYC labor laws, ask a question, or file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call **311** (212-NEW-YORK outside NYC) and specify the worker protection law

DCWP will keep your identity confidential unless disclosure is required by law or you give permission. DCWP will not ask you about your immigration status.

## **Paid Safe and Sick Leave**

You have the right to safe and sick leave and paid prenatal leave.

### *Safe and Sick Leave*

You have the right to up to 40 or 56 hours of leave a year to care for yourself or anyone you consider family. Use leave for:

- health, including illness or preventive medical care;
- safety because of domestic violence, unwanted sexual contact, stalking, or human trafficking.

### *Paid Prenatal Leave*

You have a right to 20 hours of paid prenatal leave for healthcare for yourself during pregnancy.

For more information or to file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call 311 and say Paid Safe and Sick Leave

## Temporary Schedule Changes

You have the right to make temporary schedule changes for up to two business days per year for certain personal events. This includes the right to take unpaid time off. Personal events can include:

- child care;
- care for a family or household member with a disability;
- public benefits hearing;
- any use under NYC's Paid Safe and Sick Leave Law.

For more information or to file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call 311 and say Temporary Schedule Change

## Fast Food Worker Rights

If you work in fast food, you must get:

- regular weekly schedules;
- extra pay for schedule changes;
- priority to work new shifts;
- job protection from firing, layoff, or hours reduction.

For more information or to file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call 311 and say Fair Workweek Law

## Retail and Utility Safety Worker Rights

If you work at a retail business store or in utility safety, you must get your weekly work schedule 72 hours before the first shift.

Your employer can't make last-minute changes.

For more information or to file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call 311 and say Fair Workweek Law

## Food Delivery Worker Rights

Independent contractors who do restaurant deliveries for an app have rights.

If you do restaurant deliveries for an app, apps must:

- pay you the minimum pay rate\*;
- tell you how much the customer tips for each delivery;
- tell you your total pay and tips for the previous day;
- allow you to limit how far you will go from restaurants and refuse to use certain bridges or tunnels;
- tell you route details before you accept a delivery;
- pay you at least once a week.

\*Updates to the minimum pay rate happen on April 1 each year.

For more information or to file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call 311 and say Delivery Workers

## Freelance Worker Rights

If you are an independent contractor (freelancer) in NYC, you must get:

- a written contract;
- timely and full payment for your work.

For more information or to file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call 311 and say Freelance Workers

## Commuter Benefits

If you work full time at a business or nonprofit with 20 or more full-time non-union employees in NYC, your employer must offer you a commuter benefits program.

For more information or to file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call 311 and say Commuter Benefits

## Grocery Worker Rights

If you work at a grocery store that is sold, the new owner must retain employees of the previous owner for a 90-day transitional period.

For more information or to file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call 311 and say Grocery Workers

## Hotel Worker Rights

If you work at a hotel in NYC, you have the right to:

- refuse to perform work that may put you in danger and is not normally part of your job;
- report a danger to public health or safety;
- report a suspected violation of Hotel license requirements.

The hotel must:

- have someone covering the front desk at all times;
- have a security guard (*required if hotel has more than 400 guest rooms*);
- provide panic buttons to employees who enter occupied guest rooms;
- directly employ housekeeping, front desk, or front service staff;
- provide human trafficking recognition training to employees.

For more information or to file a complaint:

- Visit [nyc.gov/workers](https://nyc.gov/workers)
- Call 311 and say Hotel Complaint

## II. Rights at Work Enforced by Other Agencies

This section highlights important City, State, and federal labor laws that protect employees. It also highlights NYC anti-discrimination worker protections that cover many kinds of workers, including independent contractors.

Note: It is not exhaustive and does not constitute legal advice.

### Minimum Wage and Hour Rights

You have the right to receive at least an hourly minimum wage rate.

You may have the right to extra pay in addition to the hourly minimum wage, including:

- *Overtime pay*: Time and a half pay for working more than 40 hours in a week.
- *Call-in pay*: Pay for being sent home early.
- *Split shift and spread of hours pay*: Pay when the beginning of your workday and the end are more than 10 hours apart.
- *Uniform maintenance pay*: Pay if you clean your own uniform.

Your employer must:

- give you a written notice of pay rate when you're hired;
- give you a detailed wage statement (pay stub) each payday.

You have additional rights and protections related to:

- illegal deductions from wages;
- rest and meal breaks;
- paid break time to pump breast milk at work;
- employment of workers under age 18.

For more information or to file a complaint, contact:

#### **New York State Department of Labor**

dol.ny.gov (search "labor standards") | 888-469-7365

## Prevailing Wage

Under State and City laws, some contractors must pay higher wages or offer more benefits to certain workers at government-funded worksites. Prevailing wage applies to:

- construction work on New York City public work projects such as streets, parks, public schools, subway stations, etc.;
- street excavations by utilities such as Con Edison or National Grid;
- building service work such as janitor or doorman in City office buildings or residential apartment buildings receiving certain property tax exemption benefits;
- food services or temporary office services at City agencies.

For more information or to file a complaint, contact:

### **New York City Comptroller**

[comptroller.nyc.gov](https://comptroller.nyc.gov) (search “prevailing wage”) | 212-669-4443

### **New York State Department of Labor**

[dol.ny.gov](https://dol.ny.gov) (search “prevailing wage”) | 888-469-7365

## Paid Family Leave

Your employer must provide up to 12 weeks of job-protected paid time off to:

- bond with a newly born, adopted, or fostered child;
- care for a family member with a serious health condition; or
- assist loved ones when a spouse, domestic partner, child, or parent is deployed abroad on active military service.

For more information or to file a complaint, contact:

### **New York State Paid Family Leave**

[paidfamilyleave.ny.gov](https://paidfamilyleave.ny.gov) | 844-337-6303

## Family and Medical Leave Act

Employers with 50 or more employees must provide eligible employees up to 12 weeks of *unpaid* family and medical leave.

For more information or to file a complaint, contact:

### **U.S. Department of Labor**

[dol.gov](https://dol.gov) | 866-4-USWAGE (866-487-9243)

## **Workers' Compensation and Disability Benefits**

You have the right to cash benefits and/or medical care if you become ill or injured as a direct result of your job.

Your employer must also provide temporary disability benefits for off-the-job injuries or illnesses, including pregnancy- or delivery-related disabilities.

For more information or to file a complaint, contact:

### **New York State Workers' Compensation Board**

wcb.ny.gov | 877-632-4996

## **No Forced Labor**

Forced labor, also known as human trafficking, is a serious crime. Victims work against their will because of force, fraud, or coercion.

For more information or to get help, contact:

### **National Human Trafficking Hotline**

*(U.S. Department of Health & Human Services Administration for Children & Families)*

888-373-7888 (24 hours, 7 days a week)

### **New York State Department of Labor Division of Immigrant Policies and Affairs**

877-466-9757 (Monday to Friday, 9 a.m. to 5 p.m.)

There is a form of immigration relief called the T visa available to certain survivors of trafficking.

For more information or to get help, contact:

### **Mayor's Office of Immigrant Affairs Immigration Legal Support Hotline**

800-354-0365 (Monday to Friday, 9 a.m. to 6 p.m.)

## **Safe and Healthy Workplace**

Your workplace must be free of health and safety hazards. You also have the right to receive information and training about job hazards.

For more information or to file a complaint, contact:

### **Occupational Safety and Health Administration**

osha.gov | 800-321-OSHA (800-321-6742)

You have the right to create a workplace safety committee of workers and managers to address workplace safety issues.

For more information or to file a complaint, contact:

### **New York State Department of Labor**

dol.ny.gov (search "HERO Act") | 888-469-7365

## Discrimination-free Workplace

City, State, and federal laws prohibit sexual harassment and employment discrimination. The NYC anti-discrimination law covers employees, independent contractors, interns, and job applicants.

In NYC, it is illegal for employers to discriminate based on protected categories, including but not limited to:

- age
- conviction history (in many cases)
- disability
- gender
- immigration or citizenship status
- national origin
- pregnancy
- race
- religion
- sexual orientation

### *Reasonable Accommodation*

Employers in NYC must provide reasonable accommodations in the workplace based on:

- disability (physical or mental)
- pregnancy, childbirth, breastfeeding
- religious observance
- status as victim of domestic violence (including economic abuse), sexual violence, or stalking

Reasonable accommodations can include a change to a work schedule, duties, and/or equipment.

For more information or to file a complaint, contact:

### **NYC Commission on Human Rights**

[nyc.gov/humanrights](http://nyc.gov/humanrights) | 311 (say Discrimination) or 212-416-0197

### **New York State Division of Human Rights**

[dhr.ny.gov](http://dhr.ny.gov) | 888-392-3644

### **U.S. Equal Employment Opportunity Commission**

[eeoc.gov](http://eeoc.gov) | 800-669-4000

### *Equal Pay*

You have the right to equal pay for equal work and to discuss your pay with your coworkers.

For more information or to file a complaint, contact:

### **New York State Attorney General**

[ag.ny.gov](http://ag.ny.gov) (search “equal pay”) | 212-416-8700

## Right to Organize

You can join together with your coworkers to improve your working conditions, including organizing a union. Employers can't take action against you for organizing or talking with your coworkers about working conditions.

For more information or to file a complaint, contact:

### **National Labor Relations Board**

[nlrb.gov](http://nlr.gov) | 844-762-NLRB (844-762-6572)

## Unemployment Benefits

Your employer must carry unemployment insurance which provides temporary income, up to 26 weeks, if you lose your job through no fault of your own and are actively seeking work. You must have legal authorization to work to qualify for unemployment benefits.

For more information, contact:

### **New York State Department of Labor**

[dol.ny.gov](http://dol.ny.gov) (search "unemployment") | 888-209-8124

## Health Insurance

If your employer offers health insurance, you may have the right to continue health benefits when you lose coverage or change jobs.

For more information, contact:

### **U.S. Department of Labor**

[dol.gov](http://dol.gov) (search "Employee Benefits Security Administration") | 866-444-3272

## Correct Worker Classification (Employee or Independent Contractor)

Many worker rights only apply to workers who are classified as employees.

Whether or not you are an employee or an independent contractor depends on several factors and the nature of your work arrangement.

Misclassification occurs when employers treat workers who should be considered employees as independent contractors or pay workers "off the books" without paying taxes. Misclassification denies workers their rights and benefits as employees.

For more information or to report misclassification, contact:

### **New York State Department of Labor**

[dol.ny.gov](http://dol.ny.gov) (search "misclassification") | 866-435-1499

### III. Job Applicant Rights

This section highlights important City, State, and federal laws.

Note: It is not exhaustive and does not constitute legal advice.

The City offers free help for jobseekers who have legal authorization to work. Contact the NYC Department of Small Business Services to learn about Workforce1 Career Centers:

- Visit [nyc.gov/workforce1](https://nyc.gov/workforce1)
- Call **311** and say Workforce1

#### Pay Transparency

Most employers must state the pay range in a job posting.

For more information or to file a complaint, contact:

**NYC Commission on Human Rights**

[nyc.gov/humanrights](https://nyc.gov/humanrights) | 311 (say Salary Transparency)

**New York State Department of Labor**

[dol.ny.gov](https://dol.ny.gov) (search “pay transparency”) | 888-469-7365

#### Salary History Ban

Employers can’t ask about your salary history during the hiring process.

For more information or to file a complaint, contact:

**NYC Commission on Human Rights**

[nyc.gov/humanrights](https://nyc.gov/humanrights) | 311 (say Discrimination)

**New York State Department of Labor**

[dol.ny.gov](https://dol.ny.gov) (search “salary history ban”) | 888-469-7365

#### Rights When Using an Employment Agency

Employment agencies must have a DCWP license to operate in NYC.

Agencies can’t charge a fee before they place you in a job. Fees can’t be more than the maximum amount set by State law. If you pay an illegal fee, you can demand a refund.

Agencies must give you a contract and receipts.

For more information or to file a complaint, contact:

**NYC Department of Consumer and Worker Protection**

[nyc.gov/workers](https://nyc.gov/workers) | 311 (say Employment Agency Complaint)

## **Automated Employment Decision Tools**

Employers and employment agencies can't use an automated employment decision tool (AEDT) in NYC unless they ensure a bias audit was done and provide required notices to employees and job candidates.

For more information or to file a complaint, contact:

**NYC Department of Consumer and Worker Protection**

[nyc.gov/dcwp](https://nyc.gov/dcwp) | 311 (say AEDT)

কর্মক্ষেত্রে আপনার অধিকার সম্পর্কে জানুন  
Conozca sus derechos en el trabajo  
了解您的职场权利  
瞭解您的職場權利  
**Know your rights at work**  
Connaître ses droits au travail  
Konn dwa w nan travay la  
귀하의 직장 권리 알기  
کام پر اپنے حقوق کو جانیں  
Poznaj swoje prawa pracownicze  
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Знайте свои трудовые права

