



rest periods, work hours for minors, and safety measures, or (2) certain interactions between employer and employee, such as processes of hiring, establishing contractual agreements, responding to complaints, and firing. Still other laws and institutions deal with the overall labor supply or workforce development outside the employment context (e.g., public training and job search programs, health services, immigration policy).

Coverage Varies

The rules embody various definitions and coverages, vary from state to state on many issues, and are administered by a plethora of federal and state agencies with various levels of enforcement capability and orientations to the industry. Some aspects of the employment relationship are covered by federal law, some by only state law, and some by both, in which case the higher standard—usually the state's — applies.

Several laws require farmers to report to the government about their operations. Agricultural employers, like all others, have to regularly submit information on their payrolls and employees and to respond to various agency requests for other information. Employers are obligated to withhold, report, remit, and maintain records of mandatory payroll taxes—income tax, Social Security contributions, and unemployment insurance tax. Partial exceptions apply to employers with very small yearly payrolls, earnings of an employer's minor children, and earnings of workers admitted to the United States through the H-2A work visa program. Specific federal requirements, current rates, forms, and particularly helpful guidance for farm employers are in Internal Revenue Service Publication 225, *Farmer's Tax Guide*, available online and accessible from AgHelpWanted.org.

The prime federal law designed to protect migrant and seasonal farm workers is the Migrant and Seasonal Agricultural Worker Protection Act (MSAWPA), which sets standards for worker housing and transportation and requires agricultural employers to accurately disclose the terms and conditions of employment at time of recruitment, to maintain written payroll records, and to pay wages when due. Among the online sources of information on the MSAWPA is the U.S. Department of Labor page, also available through AgHelpWanted.org.

Unlawful Discrimination

Several federal and state laws prohibit employment discrimination based on personal characteristics unrelated to job performance. The U.S. Equal Employment Opportunity Commission (EEOC) oversees and coordinates enforcement. Information about federal anti-discrimination laws can be obtained through AgHelpWanted.org, including: