



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:

- Title VII of the Civil Rights Act of 1964 (Title VII) prohibits employment discrimination based on race, color, religion, sex, or national origin.
- The Equal Pay Act of 1963 (EPA) protects men and women who perform substantially equal work in the same establishment from sex-based wage discrimination.
- The Age Discrimination in Employment Act of 1967 (ADEA) protects individuals who are 40 years of age or older.
- Title I and Title V of the Americans with Disabilities Act of 1990 (ADA) prohibit employment discrimination against qualified individuals with disabilities.
- The Civil Rights Act of 1991, among other things, provides for monetary damages in cases of intentional employment discrimination.

Although farm employees are excluded from protection under the National Labor Relations Act, laws in several states define and protect worker rights to collective bargaining in agriculture. Among the western states, Arizona, California, and Hawaii have labor relations laws in place that apply to agricultural employment.

Health and Safety

Agricultural workers are covered in various degrees by workers' compensation laws in 40 U.S. states or territories, 14 of which (including Arizona, California, Colorado, Hawaii, Idaho, Montana, and Oregon) treat them the same as all other employees and 26 of which limit coverage in ways not applicable in other industries. The 13 jurisdictions with no statutory prescription allow for voluntary coverage of agricultural workers. Specifics are outlined on the U.S. Department of Labor website, linked from *AgHelpWanted.org*.

Worksite safety is regulated by the federal Occupational Safety and Health Act (OSHA) and counterpart state laws. Both levels require the employer generally to make the workplace safe and healthful for employees, and to identify and eliminate conditions that present health hazards. OSHA makes employers responsible for providing safeguards and services to workers on the job or living in employer-provided housing. These laws commit an administrative agency to establishing and enforcing specific safety standards. OSHA is administered by the Occupational Safety and Health Administration, U.S. Department of Labor. State safety laws are typically administered by a division in the state Department of Labor or Industrial Relations.

Additional statutes and agency regulations relate to particular types of occupational safety and health hazards. Child labor laws give extra protection to