



Labor and Employment Law Seminar

**2026
LAS VEGAS**

SMALL BUSINESS AND GROWTH EMPLOYERS: FROM 1 TO 50 EMPLOYEES: THE COMPLIANCE TRAPS THAT CHANGE AS YOU GROW



Presented by

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**SMALL BUSINESS AND GROWTH EMPLOYERS:
FROM 1 TO 50
EMPLOYEES: THE
COMPLIANCE TRAPS THAT
CHANGE AS YOU GROW
NEVADA + FEDERAL LAW**

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EMPLOYEE #1

BECOMING AN EMPLOYER

Payroll / wage-payment setup | NRS 608.060, 608.080

- Employee #1
- Semimonthly
- Regular paydays

Practical: Set regular paydays before hiring.

Nevada workers' compensation / industrial insurance | NRS 616B.612, 616B.633

- Maintain continuous coverage
- Uninsured: criminal, civil, and licensing risks
- No general-liability backstop

Practical: Secure coverage before employee one.

Nevada unemployment insurance | NRS 612.535, 612.060, 612.055

- Register with DETR
- Make contributions
- Subject to wage threshold

Practical: Register promptly with DETR.

Form I-9 / IRCA | 8 U.S.C. § 1324a; 8 C.F.R. § 274a.2

- First hire
- Section 1: first day
- Section 2: generally, three business days

Practical: Standardize I-9 for every hire.

Required wage notice | NRS 608.080

- Post paydays and payment details
- Begins with the 1st hire

Practical: Have payroll in place before the first hire.

Caution — worker classification (independent contractor vs. employee)

- Labels do not control
- Different laws, different tests
- Can impact thresholds

Practical: Test classification under each statute.



FLSA economic-realities test: six factors

- Control over the manner of work
- Profit or loss through managerial skill
- Investment in equipment, materials, or helpers
- Special skill
- Permanence of the relationship
- Whether work is integral to the business

Practical: Weigh all factors; no single factor controls.

Source: *Real.v.Driscoll*, (9th Cir. 1979).



EMPLOYERS OF ANY SIZE

Wages · retaliation · safety

Nevada minimum wage | Nev. Const. art. XV, § 16; Federal: 29 U.S.C. § 206

- Nevada: \$12.00 per hour
- Federal rate: lower
- No Nevada headcount threshold

Practical: Use Nevada's higher minimum wage.

Overtime | Nevada: NRS 608.018; Federal: 29 U.S.C. § 207

Nevada

- Over 40 hours weekly
- Daily rule for certain employees

Federal

- Over 40 hours weekly
- No separate daily rule

Practical: Track weekly and daily hours.

Exempt classifications | 29 C.F.R. § 541.600

QUICK NOTE

- Salary basis + duties
- Evaluate employee by employee
- Confirm duties first

Practical: Confirm duties before exempt classification.

Meal and rest periods | NRS 608.019

- 30-minute meal: continuous 8-hour shift
- Rest periods
- Exceptions apply

Practical: Build breaks into schedules.

Tips | Nevada: NRS 608.160; Federal: FLSA, 29 U.S.C. § 203

Nevada

- Employers cannot keep tips
- Full minimum wage
- No tip credit

Federal

- Conditional tip credit
- Employers cannot keep tips

Practical: No tip credit against Nevada wages.

Final wages | NRS 608.020, 608.030; Penalties: NRS 608.040, 608.050

- Discharge: immediately
- Resignation: earlier of next payday or 7 days
- Late pay: statutory penalties

Practical: Prepare final pay before termination.

Anti-Retaliation

- FLSA wage complaints
- Nevada wage testimony
- Nevada OSHA safety activity

Practical: Treat complaints and testimony as protected activity.

Nevada OSHA State Plan / General safety duty

- Small employer ≠ OSHA exempt
- Prevent recognized hazards
- Nevada OSHA: most workplaces

Practical: Small employer ≠ OSHA exempt.

Written safety program | NRS 618.383; NAC 618.538, 618.540, 618.542

- 11th hire triggers written safety program
- 60 days to establish
- 90 days after establishment to implement
- Over 25 or explosives: safety committee

Practical: 11th hire triggers program deadline.

Routine OSHA recordkeeping | 29 C.F.R. §§ 1904.1, 1904.37, 1904.39

- ≤10 throughout prior year: partial log exemption
- All must report serious incidents

Practical: Log exemption ≠ safety exemption.

Nevada safety-rights notice | NRS 618.376

- Every new hire
- Give rights/responsibilities notice
- Keep signed acknowledgment

Practical: Keep signed acknowledgments on file.



15 EMPLOYEES

Discrimination and accommodation

Title VII | 42 U.S.C. § 2000e

- 15+ employees / 20+ weeks
- Payroll/employment-relationship method
- Part-time employees count

Practical: Count people, not full-time employees.

ADA Title I | 42 U.S.C. § 12111

- Disability discrimination
- Reasonable accommodation
- 15 employee threshold

Practical: Prepare accommodation process before 15 employees.

Pregnant Workers Fairness Act | 42 U.S.C. § 2000gg

- Qualifying pregnancy-related accommodations
- 15-employee threshold

Practical: Route pregnancy requests promptly.

GINA | 42 U.S.C. § 2000ff

- Genetic-information discrimination prohibited
- 15-employee threshold

Practical: Treat genetic information as protected.

Nevada anti-discrimination law | NRS 613.310 et seq.

- Protected characteristics and identities
- 15 employees / 20 weeks

Practical: Check Nevada and federal coverage.

Nevada Pregnant Workers' Fairness Act | NRS 613.4353-.4383

- Pregnancy-related protections
- 15-employee threshold

Practical: Integrate Nevada pregnancy protections.

Nevada age discrimination | NRS 613.310, 613.330, 613.350

Nevada

- Age 40+
- 15-employee threshold

Federal ADEA

- Age 40+
- 20-employee threshold

Practical: Nevada age coverage begins sooner than Federal.



50 EMPLOYEES

Leave obligations

Family and Medical Leave Act (FMLA) | 29 U.S.C. § 2611; 29 C.F.R. §§ 825.104, 825.111

- Employee: up to 12 weeks of job-protected leave
- Employer: 50+ / 20+ workweeks
- Eligibility: 50 employees within 75 miles

Practical: Check coverage and eligibility separately.

Nevada paid leave | NRS 608.0197

- Accrue/frontload; generally, any reason from day 90
- 50+ Nevada employees: statewide
- Statutory exceptions; no FMLA 75-mile test

Practical: Do not use FMLA counting rule.



Multiple Locations
Who counts?

Practical counting: payroll, tax, and DETR records

- Roster + weekly payroll
- Tax records + DETR wage reports
- Cross-check hires and departures
- Statute controls who counts

Practical: Reference payroll, tax, DETR records.

STF

Employment Security Division

Contributions Section
500 East Third Street
Carson City, NV 89713-0030
(775) 684-6300

**DETR**

Nevada Department of Employment,
Training and Rehabilitation

ONE NEVADA - Growing A Skilled, Diverse Workforce



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<https://uitax.nvdetr.org>**Employer's Quarterly Report**Use **BLACK INK** only. Instructions on separate page.

Please report any changes on the enclosed Employer's Report of Changes.

1. EMPLOYER ACCOUNT NO.	FEDERAL I.D. NO.	YOUR RATES	
		UI 2.95	%
		CEP 0.05	%
QUARTER ENDING DATE	DELINQUENT		
03/31/2022	03/02/2022		

2. LABOR MARKET STATISTICS

Enter for each month, the number of workers who worked during or received pay for the payroll period that includes the 12th of the month.

PAYMENT CALCULATION (Line 3 through Line 12)

If no wages were paid in this quarter, enter 0.00 on Line 3. Sign report and return.

3. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER

Enter Grand Total amount from Wage Report.

4. LESS WAGES IN EXCESS OF _____ PER INDIVIDUAL

MONTH 1	MONTH 2	MONTH 3
0	0	3

DOLLARS CENTS

1177.00

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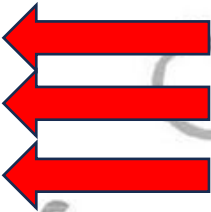
Wage Report

Use BLACK INK only. Instructions on separate page.
Please report any changes on the enclosed Employer's Report of Changes.

EMPLOYER ACCOUNT NO.	FEDERAL I.D. NO.	QUARTER ENDING DATE	DELINQUENT AFTER
		03/31/2022	05/02/2022

Social Security Number

Employee Name
(LAST NAME | FIRST NAME | MIDDLE INITIAL)



Total Tips Reported DOLLARS	CENTS	Total Gross Wages + Tips DOLLARS	CENTS
0.00		180.00	
0.00		180.00	
0.00		817.00	

Owners / partners: apply the control analysis

- No automatic inclusion or exclusion
- Common-law control matters

Practical: Assess control for each person.

FMLA integrated employer | 29 C.F.R. § 825.104(c)

- Separate entities may aggregate
- Management + operations + HR control
- Eligibility: separate 75-mile analysis

Practical: Assess integration; test eligibility separately.

FMLA joint employer | 29 C.F.R. § 825.106

- Shared control over workers
- Staffing and temporary workers
- May count for both employers

Practical: Include staffing workers when applicable.

Title VII / ADA / ADEA integrated enterprise

- Related entities may aggregate
- Map management and HR control
- 15- or 20-employee thresholds

Practical: Map management and labor-relations control.



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Questions?



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Thank you.