

Department of Labor and Human Resources
Discrimination is Illegal

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF LABOR AND HUMAN RESOURCES
ANTI-DISCRIMINATION UNIT
www.trabajo.pr.gov

Discrimination on the basis of age, race, color, gender, sexual orientation, gender identification, social or national origin, social status, marital status, political affiliation, political or religious ideas, or for being a victim or being perceived as a victim of domestic violence, sexual aggression or stalking, for being a soldier or ex-soldier serving or having served in the United States Armed Forces or for holding the status of veteran.

Law No. 100 of June 30, 1959, as amended, 29 L.P.R.A. Sec. 146 et seq, provides for the protection of employees and employment candidates against discriminatory acts by employers, labor organizations or joint worker-employer committees that control learning and training programs. It prohibits discrimination on the basis of age, race, color, gender, social or national origin, social status, marital status, political or religious ideas, sexual orientation and gender identification or due to being a victim or being perceived as a victim of domestic violence, sexual aggression or stalking, for being a soldier or ex-soldier, serving or having served in the United States Armed Forces or for the employee or employment applicant holding the status of veteran, dismissal, suspension or discrimination against one of its employees in relation to salary, wages, pay or compensation, terms, category, conditions or privileges such that to deprive a person of employment opportunities or that affect his/her status as an employee, publishing, circulating or allowing to be published or circulated announcements, notifications or any other form of distribution denying employment opportunities, directly or indirectly, to all persons equally; limiting or excluding a person to be admitted or employed in any learning or other training program.

SEXUAL DISCRIMINATION

The intent of Law No. 69 of July 6, 1985, 29 L.P.R.A. Sec. 1321 et seq, is to ensure the equality of the right to employment for men and women alike, prohibiting discriminatory actions, setting responsibilities and imposing penalties upon private and public employees, labor unions, joint worker-employer committees or employment agencies.

The definition of, "on the basis of gender" includes, but is not limited to, pregnancy, childbirth or related medical conditions, and women affected by these circumstances shall receive equal treatment for all purposes related to their employment.

PREGNANCY

The Anti-Discrimination Unit also administers, among others, Law No. 3 of March 13, 1942, as amended, 29 L.P.R.A. Sec. 467 et seq. In general terms, this Law stipulates the following:

- Female workers who are pregnant will be entitled to time off that will include four (4) weeks before the delivery and four (4) weeks after; at full pay.
- The employer may opt to take the leave up to only (1) week before the delivery and seven (7) weeks after, or may opt to return to work after two (2) weeks of postnatal time off. In choosing one of these options, she must submit medical proof that she is capable of working.
- Abortions and premature births are covered by the Law.
- The employer may not terminate, without just cause, a pregnant woman. Lower performance in work shall not be considered to be just cause.
- Any employer that terminates, suspends, reduces the wages of, or discriminates in any way against, a worker on the basis of a decline in her production or refuses to restore her after the delivery, shall incur civil liability for double the damages caused or between \$1,000 and \$5,000. The employer shall also be entitled to reinstatement.
- The employer shall also be guilty of a misdemeanor for violation of the provisions of this Law.
- Leave benefits are granted when a child under the age of five (5) years, not matriculated in an academic institution, is adopted.

BREASTFEEDING

Law No. 427 of December 16, 2000, the "Breastfeeding or Breast Milk Extraction Time Regulation Act", as amended, grants a period for breastfeeding or extraction of breast milk to female employees both in private companies and in the government. For those employees with full-time working hours, the breastfeeding, or breast milk extraction, period shall be one hour and may be distributed into two thirty (30) minute periods or three twenty (20) minute periods. In the case of those employees with part-time working hours, and whose daily work schedule exceeds four (4) hours, the breastfeeding or breast milk extraction period will be thirty (30) minutes for each four (4) hours of work. The place provided for these purposes must be private, secure and hygienic. Furthermore, the place must have sufficient ventilation and electrical outlets. Employers that deny the benefits granted by the Law mentioned may be fined for damages that the employee may suffer, for a sum equal to: (1) Three times the wages that the employee earns for each day that she is denied the period for breastfeeding or extraction of milk, or (2) a quantity no less than three thousand (3,000) dollars, whichever is greater.

SEXUAL HARASSMENT

Law No. 17 of April 22, 1988, 29 L.P.R.A. Sec. 155 et seq., was created with the specific purpose of protecting employees and employment candidates against sexual harassment at work, and its provisions apply to both private employers and the government.

- Verbal or physical harassment consists of any type of approach, request for sexual favors, or any other type of verbal or physical conduct of a sexual nature, when one or more of the following circumstances occur:
 - When submitting to said conduct is implicitly or explicitly converted into a term or condition of employment of a person.
 - When submitting or rejecting said conduct by the person is converted into a basis for making decisions on the employment or with regard to employment, that affects that person.
 - When that conduct has the effect or purpose of wrongfully interfering with the performance of the work of that person or when it creates an intimidating, hostile or offensive work environment.

Department of Labor and Human Resources
SINOT - Temporary Non-Occupational Disability Insurance

LAW NO. 139 OF JUNE 26, 1968, AS AMENDED
DEPARTMENT OF LABOR AND HUMAN RESOURCES
GOVERNMENT OF PUERTO RICO
www.trabajo.pr.gov

HELPING YOU

A person who is disabled by conditions unrelated to work or in an automobile accident may be entitled to the preservation of his/her job and to benefits for:

DISMEMBERMENT

Benefits, between **\$2,000** and **\$4,000** for amputation or partial amputation of limbs, or a total or partial loss of sight in one or both eyes.

DEPARTMENT OF LABOR AND HUMAN RESOURCES
OFFICE OF WORKER BENEFITS
TEMPORARY NON-OCCUPATIONAL DIASABILITY INSURANCE PROGRAM

EDIFICIO PRUDENCIO RIVERA MARTINEZ
Piso 10, 505 Ave. Muñoz Rivera
PO Box 195540, San Juan, PR 00919-5540
[t] 787.754.5850 ext 2504, 2506

DEATH

A maximum benefit of **\$4,000** prorated between the dependents of an insured person who dies due to a condition that may be compensated by Law.

DISABILITY

Weekly benefits from **\$12** to **\$55** for agricultural workers and up to **\$113** for non-agricultural workers.

Hon. Carlos J. Saavedra Gutiérrez
Secretary

Workplace Safety and Health Act of Puerto Rico

DEPARTMENT OF LABOR AND HUMAN RESOURCES
WORKPLACE SAFETY AND HEALTH ADMINISTRATION OF PUERTO RICO
www.trabajo.pr.gov

WHAT DOES THE LAW COVER?

On August 5, 1975, the Legislature approved Law 16, in order to guarantee, to the extent possible, safe and healthy work conditions to all employees in the Commonwealth of Puerto Rico so as preserve our human resources.

THE EMPLOYER

The employer must provide each of their employees with employment and a workplace that is free of known hazards that are causing or may cause, death or physical harm to employees. They must also comply with the occupational safety and health standards provided by the Law.

THE EMPLOYEE

The employee must comply with all occupational safety and health standards, and furthermore, with all rules, regulations and orders issued under the Law which apply to his/her own actions and behavior at work.

SCOPE

This Law will apply to all work performed at every work site in the Commonwealth of Puerto Rico, excluding employees in the maritime industry, the United States Postal Service (USPS) and Federal Agencies.

INSPECTION

The Law requires that an opportunity be given to a representative of the employer as well as a representative authorized by the employees to accompany the Compliance Officer for the purpose of helping with the inspection. If there is no representative authorized by the employees, the Compliance Officer must consult with a reasonable number of employees regarding the safety and health conditions at the workplace.

CITATIONS

If after an inspection or investigation, PR OSHA has found that an employer has violated the Law, it will issue a citation to the employer, with reasonable promptness, alleging these violations. Each citation must include a correction period for the alleged violation. This citation must be visibly displayed at each site where the alleged violation has occurred, or near it, to warn employees about the hazards that may exist at this location.

PENALTIES

The Law stipulates mandatory fines of up to \$7,000 for each serious violation, and optional penalties of up to \$7,000 for each violation classified as not serious in nature. In addition, fines of up to \$7,000 per day may be imposed for each day that the employer does not correct the violation within the period established for its correction. Any employer that willfully or repeatedly violates the Law, may be fined by an amount that will not exceed \$70,000 for each violation. The Law also provides penalties for any employer that intentionally violates the Law, and this violation causes the death of an employee. Once convicted, the punishment is a maximum fine of \$10,000 or imprisonment for a maximum term of three years, or both penalties. A repeated offense by an employer will double the fine, or there will be punishment by imprisonment for a period not to exceed four and a half years, or both penalties.

VOLUNTARY ACTIVITY

The Law encourages the joint efforts by employers and employees in lowering the number of occupational safety and health hazards. It further encourages both employers and employees alike to establish new programs and enhance existing ones to provide safe and healthy working conditions.

COMPLAINTS

Employees or their representatives who believe that the violation of a safety and health standard exists may request an inspection, by filing a complaint with the Area Office of the Occupational Safety and Health Administration of Puerto Rico of the Department of Labor and Human Resources nearest to their workplace. The complainant's name will not be disclosed to the employer unless authorized by the complainant.

DISCRIMINATION COMPLAINTS

The Law stipulates that employees may not be terminated or discriminated against by exercising their rights under the Law. Any employee who believes that he or she has been discriminated against under this Law or under the Federal Occupational Safety and Health Act of 1970 may file a complaint with the Occupational Safety and Health Administration of Puerto Rico or to the address for federal jurisdiction.

COMPLAINTS ABOUT THE ADMINISTRATION OF THE STATE PROGRAM

The administration of this Law is being evaluated by OSHA. Any person may file complaints about the administration or operations by calling or writing the aforementioned Agency.

FEDERAL JURISDICTION

PUERTO RICO AREA OFFICE
B7 CALLE TABONCO, SUITE 1105 GUAYNABO, PR 00968
[t] (787) 277-1560 [f] (787) 277-1567

ADDITIONAL INFORMATION

For additional help and information, including copies of the Law, state occupational safety and health standards and other applicable regulations, contact the nearest PR OSHA Area Office. These are located in Arecibo, Caguas, Carolina, Mayagüez, Ponce and San Juan. Phone numbers for these Offices can be found in the corresponding telephone directories.

Hon. Carlos J. Saavedra Gutiérrez
Secretary

PUERTO RICO OSHA

STATE JURISDICTION
DEPARTMENT OF LABOR AND HUMAN RESOURCES,
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION OF PUERTO RICO
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PR OSHA 2013
REV. 06/2017

Department of Labor and Human Resources
Law No. 207 of September 27, 2006, On Restrictions in the Use of Social Security Numbers

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF LABOR AND HUMAN RESOURCES
OFFICE OF LABOR STANDARDS
www.trabajo.pr.gov

WHAT DOES THE LAW COVER?

On September 27, 2006, the Legislative Assembly approved Law No. 207, to prohibit the use of an employee's Social Security Number on identification cards or in any document for general or routine circulation, or for other purposes.

SCOPE

This law will apply to all private employers and to public corporations of the Commonwealth of Puerto Rico.

RESTRICTIONS

The Law requires that no employer, of a private company or of public corporations of the Commonwealth of Puerto Rico, may show or display an employee's Social Security Number, regardless of the nature of his/her position or appointment, on his/her identification card, nor may it show or display this data in any place visible to the general public or a generally circulating document.

The Social Security Number may not be included in personnel directories or in any similar list that is made available to persons that have no need or authority for access to this information.

EXCEPTIONS

The Social Security Number will only be requested in circumstances where collecting it is mandatory for a governmental entity.

The Social Security Number will not be disclosed by the employer to entities, except under the following circumstances:

- When it is permitted by law or
- When the employer grants the employer permission; and
- When the external entity acts as a contractor or agent of the employer and has adequate security measures in place to prevent disclosure.

In these cases, the employer shall maintain a list of entities approved for managing this information.

When a document that contains the Social Security Number of a worker must be made public for a purpose that does not require this information, that document will be edited so that this information is partially or completely illegible, without it being considered an alteration of the contents of the document.

The Social Security Number will only be transmitted in digital documents or electronically when there are mechanisms that guarantee confidentiality.

Any document or application of the employer in which the Social Security Number is collected shall indicate whether this requirement is a voluntary or mandatory one.

Any paper or electronic document that contains social security numbers shall be securely destroyed.

COMPLIANCE CERTIFICATION

The Law and its Regulations stipulate that employers and Public Corporations of the Commonwealth of Puerto Rico are granted a period of six (6) months starting from the recording date of the Regulation at the Department of State for all employers to certify implementation of the provisions of the Law with the Department or for them to submit a work plan for achieving this within a term of no more than one (1) year from the approval and coming into effect of the Regulations.

INSPECTIONS

As per the rights and duties conferred to the Secretary or his/her representative, the Labor Standards Inspector may, by his/her own initiative, through audits or by means of a complaint by an employee, verify any pertinent record or document in order to assess compliance with the Law.

In any case where the Investigator determines a violation of the Law, he/she shall notify the employer that it will be issued a fine under the provisions in the Regulations.

WAIVER

These protections may be waived, voluntarily and in writing, by the employee, but this waiver may not be imposed as a condition of employment.

PENALTIES

Violation of the provisions of this Law, including a failure to protect the confidentiality of the Social Security Number, shall bring with it a fine of no less than five hundred (\$500.00) and up to five thousand (\$5,000) per case.

The Department of Labor and Human Resources shall be the agency charged with policing compliance with this Law.

ADDITIONAL INFORMATION

For more information, including a copy of the Law and its Regulations, contact your local branch of the Office of Labor Standards. These are located in San Juan, Arecibo, Mayagüez, Ponce, Caguas, Humacao, Carolina and Bayamón. Find the telephone numbers for these offices by visiting our web page www.trabajo.pr.gov

Hon. Carlos J. Saavedra Gutiérrez
Secretary

Department of Labor and Human Resources
Office of Labor Standards

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF LABOR AND HUMAN RESOURCES
www.trabajo.pr.gov

We administer much of the current labor protection and disputes legislation issued by the Former Puerto Rican Minimum Wage Board and by the Secretary of Labor and Human Resources.

We perform the following activities in order to assess and ensure compliance with this legislation:

- Inspections of workplaces, which includes files and payrolls.
- Processing direct claims by employees or those that arise from an inspection.
- Addressing complaints that may be confidential.
- Offering guidance through conferences and seminars for the general public.
- Issuing permits.
- Responding to personal, written or telephone queries.

Summary of some of the Laws that the Office of Labor Standards administers for the protection of workers.

LAW NO. 80 OF MAY 30, 1976, AS AMENDED, KNOWN AS THE WRONGFUL TERMINATION ACT, 29 L.P.R.A. SEC. 185A, ET SEQ.

Indemnification for wrongful termination

Any employee of a company, industry or any other business or site of employment, where he or she works through remuneration of any kind and has been hired with no specified term, and who is terminated from his/her position with no intending just cause, will be entitled to receive from his/her employer an indemnification or allowance, the amount of which shall depend on the time that he/she worked for his/her employer. For those employees hired before January 26, 2017, in addition to the wages that they may have earned, the terminated employee will be entitled to an indemnification that shall be computed as follows:

- Wages corresponding to two (2) months for indemnification, if the termination occurs within the first five (5) years of service; wages corresponding to three (3) months if the termination occurs after five (5) years and up to fifteen (15) years of service; wages corresponding to six (6) months if the termination occurs after fifteen (15) years of service;
- An additional progressive indemnification equivalent to (1) week for each year of service; if the termination occurs within the first five (5) years of service; two (2) weeks for each year of service, if the termination occurs after five (5) years and up to fifteen (15) years of service; three (3) weeks for each year of service, after having completed fifteen (15) years or more of service.

For those employees hired on or after January 26, 2017, in addition to the wages that they may have earned, the terminated employee will be entitled to an indemnification that shall be computed as follows:

- An indemnification equivalent to three (3) months of wages;
- An indemnification equivalent to (2) weeks of wages for each year of service completed. In no case shall the indemnification required by law for employees hired on or after January 26, 2017 exceed wages corresponding to nine (9) months. In addition, it shall be understood that for these employees, one (1) month is composed of four (4) weeks.

Any agreement in which the employee waives his/her right to receive indemnification for wrongful termination shall be void. However, once a claim has been made, the parties may compromise on the indemnification through a valid transaction agreement.

When there is just cause for the termination, the worker will not be entitled to the compensation mentioned. In this sense, terminations with just cause are those that are not motivated for legally prohibited reasons and that are not a product of mere caprice by the employer. Furthermore, just cause is understood to be those reasons that affect the proper and normal operation of an establishment that include, but are not limited to, the following:

- That the employee engages in an improper or disorderly pattern of conduct.
- That the employee engages in a pattern of deficient, inefficient, unsatisfactory, poor, late or negligent performance. This includes a failure to follow employer rules and standards for quality and safety, low productivity, a lack of competency or ability to perform the job at levels reasonably required by the employer, and repeated complaints from the employer's customers.
- Repeated violation by the employee of reasonable rules and regulations created for the operation of the establishment, provided that a written copy of the same has been provided in a timely manner to the employee.
- Complete, temporary or partial shutdown of establishment operations. In those cases where the employer has more than one office, factory, branch or plant, the complete, temporary or partial shutdown of operations of any of these establishments where the terminated employee works shall constitute just cause.
- Technological or reorganized changes, as well as those in the style, design or nature of the product that is produced or managed by the establishment, and in changes in services rendered to the public.
- Reductions in employment that are made necessary due to a reduction in the volume of production, sales or profits, anticipated or that prevail when the termination occurs, or with the purpose of increasing the competitiveness or productivity of the establishment.

Probationary period

Any employee hired on or after January 26, 2017 will have an automatic probationary period of nine (9) months. This automatic period may not be increased or extended. Nonetheless, the employer and employee may agree to a shorter or no probationary period. Furthermore, nothing prohibits the employer from releasing the employee from the probationary period before expiration of the term, whether automatic or agreed to by the parties.

In the specific case of "Managers," "Executives" or "Professionals," referred to jointly as exempt employees, their probationary period will be for twelve (12) months.

Those employees that are terminated during the probationary period will not accrue the indemnification for wrongful termination granted by Law No. 80 of May 30, 1976, as amended.

LAW NO. 289 OF APRIL 9, 1946, AS AMENDED, KNOWN AS THE SETTING OF WORK SCHEDULE DAYS OFF ACT, 29 L.P.R.A. SEC. 295 ET SEQ.

Any employer that employs or allows an employee to work during the days off that this law establishes; shall be obligated to pay him/her for the hours worked during said day at a wage rate equal to double that for the agreed to time for regular hours for those employees hired before January 26, 2017. For those employees hired on or after January 26, 2017, the wage rate that must be paid shall be equivalent to the time and a half for the wage agreed to by the parties.

LAW NO. 180 OF JULY 27, 1998, AS AMENDED, KNOWN AS THE PUERTO RICO MINIMUM WAGE, VACATIONS AND SICK LEAVE ACT, 29 L.P.R.A. SEC. 250 ET SEQ.

This provides for the fact that the federal minimum wage shall automatically apply in Puerto Rico to workers covered by the federal Fair Labor Standards Act. Employers not covered by that legislation shall pay a minimum wage equivalent to seventy percent (70%) of the federal minimum wage in effect of which the mandatory decree establishes, whichever is higher. It also establishes the rules for accrual and use of vacation time and sick leave.

The Federal Fair Labor Standards Act applies to:

- Companies with a sales volume of \$500,000.00 per year or more.
- Those employees that are in interstate commerce or in any process or occupation that is strictly related thereto are considered to be covered by the law, regardless of the sales volume of the company.
- Domestic service employees.
- Employees of hospitals and care institutions for children, the elderly or mental health patients that stay overnight on the premises of the institution.
- Employees of educational institutions, whether at the preschool, elementary, intermediate, secondary, or university level, with the exception of teachers and professors.

Employees in Puerto Rico hired before January 26, 2017 will accrue sick leave at a rate of one day per month worked and vacation at a rate of one and a quarter (1 1/4) days per month. For those employees hired on or after January 26, 2017, they will accrue sick leave at a rate of one (1) day per month worked and vacation according to the time that they work for the same employer. As such, during the first year of service, the employee will accrue a half (1/2) day of vacation per month worked. After the first year of work and up to the completion of five (5) years of service for the same employer, the accrual rate will be three-quarters (3/4) of a day per month worked. Subsequently, after completing five (5) years of service up to completing fifteen (15) years working for the same employer, the accrual rate will be one (1) day of vacation per month worked. Finally, once fifteen (15) years of service have been completed with the same employer, the accrual rate for vacation will be one and a quarter (1 1/4) days per month worked.

All employees must work no less than one hundred thirty (130) hours per month for the accrual of vacation and sick leave. It is hereby stipulated that the use of vacation and sick leave shall be considered as time worked for the purposes of accrual of these benefits.

Those industries where the effective date of this law may be regulated by mandatory decrees with monthly accrual rates for vacation and sick leave less than those stipulated in this law, or with requirements of minimum hours to be worked in order to be eligible for higher accrual rates than those provided for in this law, shall continue to be subject to the provisions by said mandatory decree with respect to those industries. In the shortest time possible, and in accordance with the economic capacity of each industry, minimum vacation time and sick leave benefits established by these mandatory decrees will be adjusted to the levels stipulated by this law.

LAW NO. 170 OF APRIL 17, 1993, AS AMENDED, KNOWN AS THE WAGE PAYMENT ACT, 29 L.P.R.A. SEC. 171 ET SEQ.

This requires the payment of wages in the legal tender of the United States of America, in periods not longer than fifteen (15) days and may be done through:

- Cash
- Check
- Direct deposit
- Payroll card
- Electronic transfer of funds directly to the checking or savings accounts of the employees. Restrictions to the form of direct deposit and electronic transfer payments:
 - The employer must voluntarily authorize this in writing.
 - The payment shall be effective on the same day of payment at the bank selected by the employee.
 - Delivery of the proof of deposit or transfer to the employee with all deductions authorized by law.
 - The cost of the system is exclusively the responsibility of the employer. Furthermore, the legislation lists the deductions and withholdings that an employer may apply to the wages of the employee not exempted by mutual agreement.

LAW NO. 148 OF JUNE 30, 1969, AS AMENDED, PRIVATE COMPANY EMPLOYEE CHRISTMAS BONUS ACT, 29 L.P.R.A. SEC. 501 ET SEQ.

This establishes the payment of a bonus to certain private company employees. Any employee, except those persons employed in agricultural activities, in domestic service or in family residences, in charitable institutions, functionaries and employees of the Government of Puerto Rico, its public corporations and cities, are entitled to the protection of this law.

The period of coverage is from October 1 of any calendar year to September 30 of the following calendar year. Those employees hired before January 26, 2017 must have worked a minimum of seven hundred (700) hours during the coverage period in order to be eligible for the Christmas bonus granted under Law No. 148. In the specific case of dock workers hired before January 26, 2017, these workers must have worked a minimum of one hundred (100) hours during the coverage period in order to be eligible for the Christmas bonus. Any employee hired on or after January 26, 2017 must have worked a minimum of one thousand three hundred fifty (1,350) hours during the coverage period in order to be eligible for a Christmas bonus.

The bonus that an employee hired before January 26, 2017 must receive under the provisions of this law shall be equivalent to six percent (6%) of total wages, calculated up to a maximum of ten thousand dollars (\$10,000), earned by the employee within the coverage period, as long as the employee employs sixteen (16) or more employees during any time of the coverage period. An employer that employs fifteen (15) or fewer employees shall grant a bonus equivalent to three percent (3%) of total wages, calculated up to a maximum of ten thousand dollars (\$10,000), earned by the employee or worker within that amount of time.

The bonus that any employee hired on or after January 26, 2017 must receive, under the provisions of this law, shall be equivalent to two percent (2%) of total wages earned up to a maximum bonus of six hundred dollars (\$600), if the employee employed twenty-one (21) or more employees during more than twenty-six (26) weeks within the coverage period. If the employee employed twenty (20) or fewer employees during more than twenty-six (26) weeks within the coverage period, it will be obligated to grant to each employee a compensation equivalent to two percent (2%) of total wages earned, up to a maximum bonus of three hundred dollars (\$300). For these employees, and only during the first year of their employment, the required bonus will be fifty percent (50%) of that stipulated in Law No. 148.

The deadline for payment of this bonus is between November 15 and December 15. If the payment of the bonus established under this law is not made in the manner and by the deadline indicated above, the employer will be obligated to pay, in addition to said bonus, a sum equal to half the bonus, as additional compensation, when the payment has been made within the first six (6) months of its non-fulfillment. If the employer is more than six (6) months late in making the payment, the employer will be obligated to pay another sum equal to said bonus, as a penalty. The employer may be notified of its obligation to pay the Christmas bonus any other additional voluntary compensation, that does not form a part of the wage conditions of the employee, paid within the coverage period, as long as the employee has been credited in writing of the employer's intention to do so within a period of five (5) working days from the payment having been made. So that the employer may avail itself of the provisions contained in this law that exempt it from paying the Christmas bonus in whole or in part, when its business has not earned profits or when there are insufficient to cover all of the bonus without exceeding the limit of fifteen percent (15%) of net annual earnings, it must submit an exemption application to the Secretary of Labor and Human Resources no later than November 30 of each year. This application must be filed together with a balance sheet and profit and loss statement for the coverage period, prepared according to the generally accepted accounting principles and standards in Puerto Rico, and their respective notes, and with the corresponding revised or audited computer report, signed and stamped as an original by a certified public accountant (CPA), with a currently valid license that has been issued by the Puerto Rico Accounting Board, as stipulated by Law No. 293 of May 15, 1945, the "Public Accounting Act of 1945" as amended, which demonstrates this financial situation. Furthermore, the Secretary may request any other information that Law No. 148 authorizes it to request and obtain for the sake of duly considering the exemption application.

DEPARTMENT OF LABOR AND HUMAN RESOURCES REGULATION NO. 7082 OF JANUARY 18, 2006, KNOWN AS REGULATION NO. 13 (FIFTH REVISION 2005)

This regulation defines the terms "Manager," "Executive" and "Professional" for the effects of labor legislation. Employees that are considered to be within the referenced terms are "exempt" employees for protected work labor legislation. In general, labor legislation excludes these employees from some benefits, such as: provisions related to minimum wage, extraordinary compensation for overtime, accrual of vacation, accrual of sick leave and meal periods. This means that the rights of these employees are those that arise from the employment contract or from agreements entered into with their employers.

Hon. Carlos J. Saavedra Gutiérrez
Secretary

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