# From the desk of Peter S. Muffoletto, C.P.A. Employment of Minors

The employment of minors is a tricky area of law, designed to protect working children, and setting the parameters for when, and how they can be employed.

Employers are governed both by state child labor laws as well as provisions of the federal Fair Labor Standards Act (FLSA).

When federal and state laws both apply, the more restrictive law prevails.

FLSA sets basic minimum ages at 16 for general employment and 18 for occupations declared particularly hazardous for young workers.

Children younger than 16 are allowed to work only in limited, specified occupations which exclude baking, manufacturing, processing, construction, warehouse, and transportation occupations.

California law also sets out minimum ages as summarized below, and restricts or prohibits the employment of specified age groups of minors in specified hazardous occupations.

Information on federal labor laws is available from the Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor.

Information on state child labor laws is available from the Division of Labor Standards, California Industrial Welfare Commission (IWC).

Federal law generally prohibits employment of children younger than 14.

State laws generally prohibits employment of children younger than 12.

Special rules apply to agricultural and domestic work and to the entertainment industry.

Children must legally attend school until age 18 unless they are 16 or older and have graduated from high school or received a state Certificate of Proficiency.

Employers of minors required to attend school must have a "Request for Work Permit and Statement of Intent to Employ Minor" (Form B1-1) on file with the school district of attendance for each such minor and must themselves have on file for each minor a "Permit to Employ and Work" (Form B1-4).

A work permit will be revoked whenever the issuing authority determines the employment is impairing the health or education of the minor.

Labor laws applicable to adult employees are also generally applicable to minor employees, including workers' compensation insurance requirements.

The child labor laws do not generally apply to minors who deliver newspapers or work at odd jobs, such as yard work and baby-sitting, in private homes where the minor is not regularly employed.

Hours of work are defined by federal and state regulations.

A day of rest is required if the total hours employed per week exceed 30, or if more than six hours are worked on any one day during the week.

Most hazardous occupations are prohibited for minors under 18, by federal regulation.

Below is the link to the California Department of Education website FAQs.

https://www.cde.ca.gov/ci/ct/we/wpfaq.asp

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