

COMPLIANCE OVERVIEW



What Employers Should Know About State Mini-WARN Acts

The Worker Adjustment and Retraining Notification (WARN) Act is a federal law that requires employers to provide 60 days' prior written notice before conducting a mass layoff or plant closing. A number of states have enacted similar laws, generally referred to as "mini-WARN Acts." State mini-WARN Acts generally expand upon or add to the employer obligations under the federal WARN Act. However, the laws vary significantly, so employers should carefully review their obligations on a state-by-state basis.

Mini-WARN Acts typically fall into one of the following broad categories:

- Laws that expand notice obligations to more employers or in more circumstances, including **California, Delaware, Illinois, Iowa, Maryland, New Hampshire, New York, Tennessee, Vermont** and **Wisconsin**; or
- Laws that expand notice requirements and impose severance or similar obligations, including **Hawaii, Maine** and **New Jersey**.

There are also a handful of state laws, including in **Connecticut** and **Massachusetts**, that apply in similar circumstances but are unique in their application or requirements.

This Compliance Overview provides a high-level comparison and summary of the federal WARN Act, each mini-WARN Act and similar state laws.

Key Definitions

- "Employment loss" means either (i) a termination of employment other than a discharge for cause, voluntary departure or retirement, (ii) a layoff exceeding six months, or (iii) a reduction in hours of work of more than 50% during each month of any six-month period.
- "Full-time employee" means an employee who is employed for an average of at least 20 hours per week and has been employed for at least six of the preceding 12 months.



COMPLIANCE OVERVIEW



OVERVIEW OF THE FEDERAL WARN ACT

In general, the federal WARN Act requires covered employers to provide **60 days' notice** to employees, their representatives and certain government parties in the event of a **mass layoff** or **plant closing**.

COVERED ENTITIES

Covered Employer	Businesses employing at least: <ul style="list-style-type: none">• 100 full-time employees; or• 100 or more total employees who, in the aggregate, work at least 4,000 hours per week (excluding overtime)
-------------------------	---

TRIGGERING EVENTS

Mass Layoff	Reduction in force that results in the employment loss at a single employment site during any 30-day period of at least: <ul style="list-style-type: none">• 50 full-time employees if they constitute at least 33% of the full-time workforce; or• 500 full-time employees
Plant Closing	Permanent or temporary shutdown of a single employment site, or one or more facilities or operating units within the site, that results during any 30-day period in the employment loss for at least 50 full-time employees

NOTICE REQUIREMENTS

Amount	60 days prior to the triggering event
Recipients	<ul style="list-style-type: none">• Affected nonunion employees;• Representatives of affected unionized employees;• The state's dislocated worker unit; and• The local government where the closing or layoff is to occur

PENALTIES

Damages	Employers may be liable to pay employees for back pay and benefits for the smaller of (i) the period of the violation up to a maximum of 60 days or (ii) half the number of days the employee was employed
Civil Penalties	An employer that fails to notify any of the government parties required to be notified may be subject to a civil penalty of up to \$500 per day of the violation

OVERVIEW OF STATE MINI-WARN ACTS

The state mini-WARN Acts generally provide greater protections to employees in the event of a mass layoff, plant closing, or similar event than those provided under the federal WARN Act. Specifically, these state laws may:

- Have more expansive notice requirements that:
 - Require more advanced notice;

COMPLIANCE OVERVIEW



- Apply to a greater number of employers;
- Apply to a greater number of mass layoffs or plant closings; and
- Apply to additional or different triggering events; or
- Require severance or other payments to affected employees.

CALIFORNIA

At a Glance: California’s mini-WARN Act requires covered employers to provide **60 days’ notice** to affected employees and certain government parties in the event of a **mass layoff, relocation** or **termination**.

COVERED ENTITIES

Covered Establishments	Facilities that employ or have employed at least 75 employees within the preceding 12 months
Covered Employers	Direct or indirect owners of a covered establishment
Covered Employees	All employees employed for at least six of the preceding 12 months before the date of the required notice

TRIGGERING EVENTS

Mass Layoff	Layoff during any 30-day period of at least 50 employees at a covered establishment
Relocation	Removal of all or substantially all operations of a covered establishment to a location at least 100 miles away
Termination	Cessation or substantial cessation of operations in a covered establishment

NOTICE REQUIREMENTS

Amount	60 days prior to the triggering event
Recipients	<ul style="list-style-type: none"> ● Affected employees; ● California Employment Development Department; ● Local workforce investment board; and ● Chief elected official of each city and county government within which the termination, relocation or mass layoff occurs

PENALTIES

Damages	Employers may be liable to pay employees for back pay and benefits for the smaller of (i) the period of the violation up to a maximum of 60 days or (ii) half the number of days the employee was employed
Civil Penalties	An employer that fails to notify any of the government parties required to be notified may be subject to a civil penalty of up to \$500 per day of the violation

COMPLIANCE OVERVIEW



DELAWARE

At a Glance: Delaware’s mini-WARN Act requires covered employers to provide **60 days’ notice** to affected employees, their representatives and certain government parties in the event of a **mass layoff, plant closing or relocation**.

COVERED ENTITIES

Covered Employers	Businesses that employ at least: <ul style="list-style-type: none">• 100 full-time employees; or• 100 employees who work in the aggregate at least 2,000 hours per week
--------------------------	--

TRIGGERING EVENTS

Mass Layoff	Layoff during any 30-day period that results in an employment loss at a single site of employment of at least: <ul style="list-style-type: none">• 50 employees if they constitute at least one-third of the full-time employees at the site; or• 500 employees
Plant Closing	Permanent or temporary shutdown of a single site of employment or one or more facilities or operating units within a single site of employment that results in an employment loss at the site during any 30-day period of at least 50 full-time employees
Relocation	Removal of all or substantially all employer operations to a different location at least 50 miles away

NOTICE REQUIREMENTS

Amount	60 days prior to the triggering event
Recipients	<ul style="list-style-type: none">• Affected employees and their representatives;• Delaware Department of Labor Division of Employment and Training, WARN Act Administrator; and• Delaware Workforce Development Board for the locality in which the triggering event occurs

PENALTIES

Damages	Employers may be liable to pay employees for back pay and benefits for the smaller of (i) the period of the violation up to a maximum of 60 days or (ii) half the number of days the employee was employed
Civil Penalties	Employers may be liable for civil penalties equal to the greater of (i) \$1,000 per day of violation or (ii) \$100 per day per dislocated worker

HAWAII

At a Glance: Hawaii’s mini-WARN Act requires covered employers to provide **60 days’ notice** to employees and certain government parties in the event of a **closing, partial closing, relocation or divestiture** and **pay a dislocated worker allowance** to employees in the event of a **closing, partial closing or relocation**.

COVERED ENTITIES

Covered Establishments	Facilities that employ or have employed 50 or more employees at any time in the preceding 12 months
-------------------------------	--

COMPLIANCE OVERVIEW



Covered Employers	Direct or indirect owners of a covered establishment
Covered Employees	All employees of a covered employer
TRIGGERING EVENTS	
Closing	Permanent shutdown of all operations within a covered establishment that results in, or may result in, the layoff or termination of employees
Partial Closing	Permanent shutdown of a portion of operations within a covered establishment that results in, or may result in, the termination of employees
Relocation	Removal of all or substantially all operations of a covered established to a location out of state
Divestiture	Transfer of a covered establishment to a new employer that results in the termination of employees
NOTICE REQUIREMENTS	
Amount	60 days prior to the triggering event
Recipients	<ul style="list-style-type: none"> • Employees affected by a closing, partial closing, relocation or divestiture; and • The director of Hawaii Labor and Industrial Relations
DISLOCATED WORKER ALLOWANCE	
Recipients	<p>Any employee who:</p> <ul style="list-style-type: none"> • Was terminated due to a closing, partial closing or relocation; • Applied for and has been found eligible for unemployment compensation for a particular week due to such termination; • Has not received supplemental unemployment compensation benefits pursuant to a collective bargaining agreement; and • Filed a claim to receive the allowance.
Amount	Payment for up to four weeks of the difference between the employee’s average weekly wages and the unemployment compensation weekly benefit amount
PENALTIES	
Damages	<p>Notice requirements: An employer who fails to notify affected employees may be liable to pay each employee for back pay and benefits for the period of the violation, not to exceed 60 days</p> <p>Other violations: Employers that fail to comply with the other requirements of the act may be liable to affected employees for three months of wages, benefits and other compensation</p>
Civil Penalties	An employer who fails to provide the required notice may also be liable for civil penalties of up to \$500 per day of the violation

ILLINOIS

At a Glance: Illinois’ mini-WARN Act requires covered employers to provide **60 days’ notice** to affected employees, their representatives and certain government parties in the event of a **mass layoff, plant closing or relocation**.

This Compliance Bulletin is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice. Readers should contact legal counsel for legal advice. ©2024 Zywave, Inc. All rights reserved.

COMPLIANCE OVERVIEW



COVERED ENTITIES

Covered Employers	Businesses that employ at least: <ul style="list-style-type: none"> • 75 full-time employees; or • 75 employees who work in the aggregate at least 4,000 hours per week (excluding overtime)
--------------------------	--

TRIGGERING EVENTS

Mass Layoff	Reduction in force at a single employment site or facilities or operating units within a single site of employment that, during any 30-day period, results in the employment loss of: <ul style="list-style-type: none"> • 25 full-time employees if they constitute at least 33% of all full-time employees at the site; or • 250 full-time employees
Plant Closing	Permanent or temporary shutdown of a single employment site that, during any 30-day period, results in the employment loss of at least 50 full-time employees
Relocation	The Illinois mini-WARN Act does not define “relocation”

NOTICE REQUIREMENTS

Amount	60 days prior to the triggering event
Recipients	<ul style="list-style-type: none"> • Affected employees and their representatives; • Illinois Department of Commerce and Economic Opportunity; • Chief elected official of the unit of local government where the triggering event occurs; and • Illinois Department of Labor at its Springfield office

PENALTIES

Damages	Employers may be liable to pay employees for back pay and benefits for the smaller of (i) the period of the violation up to a maximum of 60 days or (ii) half the number of days the employee was employed
Civil Penalties	Employers may be liable for civil penalties of up to \$500 per day of the violation

IOWA

At a Glance: Iowa’s mini-WARN Act requires covered employers to provide **30 days’ notice** to affected employees, their representatives and the Department of Workforce Development in the event of a **mass layoff** or **business closing**.

COVERED ENTITIES

Covered Employers	Persons employing at least 25 full-time employees
--------------------------	--

TRIGGERING EVENTS

Mass Layoff	An employment loss at a single employment site during any 30-day period of at least 25 full-time employees
--------------------	---

COMPLIANCE OVERVIEW



Business Closing	Permanent or temporary shutdown of a single employment site resulting in the employment loss of at least 25 full-time employees
NOTICE REQUIREMENTS	
Amount	30 days prior to the triggering event
Recipients	<ul style="list-style-type: none"> Affected employees and their representatives; and Iowa Department of Workforce Development
PENALTIES	
Civil Penalties	Employers may be liable for civil penalties of up to \$100 per day of the violation

MAINE

At a Glance: Maine’s mini-WARN Act requires covered employers to provide **90 days’ notice** to employees and certain government parties in the event of a **closing** or **relocation**, provide **notice within seven days of a mass layoff** to the director of the Maine Bureau of Labor Standards and **pay severance** to affected employees.

COVERED ENTITIES	
Covered Establishments	Facilities, or any part of a facility, that employ or have employed at least 100 employees in the preceding 12 months
Covered Employers	Direct or indirect owners of a covered establishment
Eligible Employees	An employee who has been continuously employed at the covered establishment at the time of and the three years prior to the closing or mass layoff, has not been terminated for cause, has not accepted employment at another or relocated establishment operated by the employer, and has not remained employed at the covered establishment
TRIGGERING EVENTS	
Closing	Permanent shutdown of a covered establishment, including due to relocation or termination of the business
Mass Layoff	Reduction in force that results in an employment loss at a covered establishment during a six-month period of at least: <ul style="list-style-type: none"> 50 employees, if they constitute at least 33% of the workforce; or 500 employees
Relocation	Removal of all or substantially all operations in a covered establishment to a new location at least 100 miles away
NOTICE REQUIREMENTS	
Amount	Closing or relocation: 90 days prior to the closing or relocation Mass layoff: As soon as practicable and no later than within seven days of the layoff
Recipients	Closing: <ul style="list-style-type: none"> Affected employees; Director of the Maine Bureau of Labor Standards; and

COMPLIANCE OVERVIEW



	<ul style="list-style-type: none"> Municipal officers of the municipality where the worksite is located
	Relocation or mass layoff: <ul style="list-style-type: none"> Director of the Maine Bureau of Labor Standards
SEVERANCE REQUIREMENTS	
Amount	Employers must pay eligible employees severance pay equal to one week's pay per year of employment
PENALTIES	
Damages	Employees or the director of the Bureau of Labor Standards may bring a lawsuit to recover unpaid severance, reasonable attorney's fees and costs
Civil Penalties	Notice requirements: Employers that fail to provide required notice may be liable for a civil penalty for up to \$500 Severance requirements: Employers that fail to pay required severance may be liable for a civil penalty of up to \$1,000 per violation

MARYLAND

At a Glance: Maryland's mini-WARN Act requires covered employers to provide **60 days' notice** to affected employees, their representatives and certain government parties in the event of a **relocation** or **closing**.

COVERED ENTITIES	
Covered Employers	Entities that employ at least 50 full-time employees and have been doing business in the state for at least one year
TRIGGERING EVENTS	
Relocation	Relocation of a part of an employer's operation from one location to another
Closing	A shutdown of workplace operations that reduces the total number of full-time employees at the workplace over any three-month period by at least 25% or 15 full-time employees , whichever is greater
NOTICE REQUIREMENTS	
Amount	60 days prior to the triggering event
Recipients	<ul style="list-style-type: none"> Affected employees and their representatives; Maryland Division of Workforce Development's dislocated worker unit; and Chief elected official of the political subdivision within which the triggering event occurs
PENALTIES	
Civil Penalties	Employers may be liable for civil penalties of up to \$10,000 per day, up to a total of \$600,000

COMPLIANCE OVERVIEW



NEW HAMPSHIRE

At a Glance: New Hampshire’s mini-WARN Act requires covered employers to provide **60 days’ notice** to affected employees, their representatives and certain government parties in the event of a **mass layoff** or **plant closing**.

COVERED ENTITIES

Covered Employers	Businesses that employ in New Hampshire at least: <ul style="list-style-type: none">• 100 full-time employees; or• 100 total employees who work in the aggregate at least 3,000 hours per week (excluding overtime)
--------------------------	--

TRIGGERING EVENTS

Mass Layoff	Reduction in force resulting in the employment loss at a single site of employment during any 30-day period for at least: <ul style="list-style-type: none">• 25 full-time employees, if they constitute at least 33% of the employer’s full-time workforce; or• 250 full-time employees
Plant Closing	Permanent or temporary shutdown of a single site of employment resulting in an employment loss during any 30-day period of at least 50 full-time employees

NOTICE REQUIREMENTS

Amount	60 days prior to the triggering event
Recipients	<ul style="list-style-type: none">• Affected employees and their representatives;• New Hampshire labor commissioner;• New Hampshire attorney general; and• Chief elected official of each municipality within which the triggering event occurs

PENALTIES

Damages	Employers may be liable to pay employees for back pay and benefits for the smaller of (i) the period of the violation up to a maximum of 60 days or (ii) half the number of days the employee was employed
Civil Penalties	Employers may be liable for a civil penalty of up to \$2,500 plus additional civil penalties of up to \$100 per day of noncompliance

NEW JERSEY

At a Glance: New Jersey’s mini-WARN Act requires covered employers to provide **90 days’ notice** to affected employees and certain government parties prior to a **closing, relocation** or **mass layoff** and **pay severance** to affected employees.

COVERED ENTITIES

Covered Employer	Businesses in operation for longer than three years with 100 or more employees
-------------------------	---

TRIGGERING EVENTS

COMPLIANCE OVERVIEW



Closing	Termination of operations that results in the termination of at least 50 employees during any 30-day period
Relocation	Permanent or temporary transfer of an establishment to another location inside or outside the state resulting in the termination of at least 50 employees during any 30-day period
Mass Layoff	Reduction in force that results in the termination of at least 50 employees during any 30-day period at an establishment
NOTICE REQUIREMENTS	
Amount	90 days prior to the triggering event
Recipients	<ul style="list-style-type: none"> • Affected employees and any of their collective bargaining representatives; • Commissioner of the New Jersey Labor and Workforce Development; and • Chief elected official of the municipality where the establishment is located
SEVERANCE REQUIREMENTS	
Amount	Employers must pay all affected employees the greater of (i) one week of severance per year of employment or (ii) severance pay to which they are entitled under a collective bargaining agreement or other employer policy
PENALTIES	
Damages	Employers that fail to provide notice are liable for four additional weeks of severance to each affected employee

NEW YORK

At a Glance: New York’s mini-WARN Act requires covered employers to provide **90 days’ notice** to affected employees, their representatives and certain government parties in the event of a **mass layoff, plant closing, covered reduction in hours** or **relocation**.

COVERED ENTITIES	
Covered Employers	Businesses employing at least: <ul style="list-style-type: none"> • 50 full-time employees (including remote workers based at the employment site); or • 50 employees who work in the aggregate at least 2,000 hours per week (including overtime)
TRIGGERING EVENTS	
Mass Layoff	Reduction in force that results in an employment loss at a single site of employment during any 30-day period of at least: <ul style="list-style-type: none"> • 25 full-time employees if they constitute at least 33% of the full-time employees at the site; or • 250 full-time employees
Plant Closing	Permanent or temporary shutdown of a single site of employment or one or more facilities or operating units within a single site of employment resulting in an employment loss during any 30-day period for at least 25 full-time employees
Reduction in Hours	Reduction by more than 50% in hours of work during each month in any consecutive six-month period for at least: <ul style="list-style-type: none"> • 25 full-time employees if they constitute at least 33% of the full-time employees at the site; or

COMPLIANCE OVERVIEW



	<ul style="list-style-type: none"> • 250 full-time employees
Relocation	Removal of all or substantially all operations of an employer to at least 50 miles away from the original operation site where at least 25 full-time employees suffer an employment loss
NOTICE REQUIREMENTS	
Amount	90 days prior to the triggering event
Recipients	<ul style="list-style-type: none"> • Affected employees and their representatives; • New York commissioner of labor; • Local Workforce Investment Boards; • Chief elected official of the unit(s) of local government within which the triggering event will occur; • School district(s) in which the triggering event will occur; and • Each locality that provides police, firefighting, emergency medical or ambulance services, or other emergency services to the employment site
PENALTIES	
Damages	Employers may be liable to pay employees for back pay and benefits for the smaller of (i) the period of the violation up to a maximum of 60 days or (ii) half the number of days the employee was employed
Civil Penalties	Employers may be liable for civil penalties of up to \$500 per day of the violation up to the maximum penalties that can be assessed under the federal WARN Act

TENNESSEE

At a Glance: Tennessee’s mini-WARN Act requires covered employers to provide **60 days’ notice** to affected employees and the Commissioner of Labor and Workforce Development in the event of a **reduction in operations** or **relocation**.

COVERED ENTITIES	
Covered Employers	Entities that employ at least 50 but not more than 99 full-time employees at a workplace located in Tennessee that is not exempt from the requirements of the Tennessee Employment Security Law
TRIGGERING EVENTS	
Reduction in Operations	Closure, modernization or implementation of any management policy of a workplace where the number of employees in the workplace is permanently or indefinitely reduced by at least 50 employees during a three-month period
Relocation	Relocation of a workplace to at least 50 miles away where the number of employees in the workplace is permanently or indefinitely reduced by at least 50 employees during a three-month period
NOTICE REQUIREMENTS	

COMPLIANCE OVERVIEW



Amount	60 days prior to the triggering event
Recipients	<ul style="list-style-type: none"> Affected employees; and Tennessee commissioner of Labor and Workforce Development

VERMONT

At a Glance: Vermont’s mini-WARN Act requires covered employers to provide **30 or 45 days’ notice** to affected employees, their representatives and certain government parties in the event of a **business closing** or **mass layoff**.

COVERED ENTITIES

Covered Employers	Persons employing at least: <ul style="list-style-type: none"> 50 full-time employees; 50 part-time employees who work at least 1,040 hours per employee per year; or A combination of 50 or more (i) full-time employees and (ii) part-time employees who work at least 1,040 hours per employee per year
--------------------------	--

TRIGGERING EVENTS

Business Closing	<ul style="list-style-type: none"> Permanent shutdown of a facility or cessation of operations at one or more worksites in Vermont that results in the layoff of at least 50 employees over a 90-day period; or Cessation of operations not scheduled to resume within 90 days that affects at least 50 employees
Mass Layoff	Termination of at least 50 employees at one or more worksites in Vermont during any 90-day period

NOTICE REQUIREMENTS

Amount	30 or 45 days prior to the triggering event
Recipients	30 days’ notice to: <ul style="list-style-type: none"> Local chief elected official or administrative officer of the municipality within which the triggering event will occur; Affected employees if all employees are terminated on the same day; and Any bargaining agents 45 days’ notice to: <ul style="list-style-type: none"> Vermont secretary of Commerce and Community Development; Labor commissioner; and Affected employees if employees are terminated on different dates

PENALTIES

Damages	Employers may be liable for up to 10 days’ severance and up to one month of medical and dental continuation
----------------	---

COMPLIANCE OVERVIEW



Administrative Penalties

Employers may be liable for administrative penalties equal to **\$500 per day** of noncompliance

WISCONSIN

At a Glance: Wisconsin’s mini-WARN Act requires covered employers to provide **60 days’ notice** to affected employees, their representatives and certain government parties in the event of a **business closing** or **mass layoff**.

COVERED ENTITIES

Covered Employers Businesses that employ at least **50 employees** in the state

TRIGGERING EVENTS

Business Closing Permanent or temporary shutdown of an employment site or multiple sites in a single municipality that affects at least **25 full-time employees**

Mass Layoff Reduction in force at a single employment site or within a single municipality affecting at least:

- **25% of full-time employees** or **25 full-time employees**, whichever is greater; or
- **500 full-time employees**

NOTICE REQUIREMENTS

Amount **60 days** prior to the triggering event

Recipients

- Affected employees and any of their collective bargaining representatives;
- Highest official of the municipality where the employment site is located; and
- Wisconsin Department of Workforce Development

PENALTIES

Damages Employers may be liable to pay employees for **back pay** and **benefits** for the period of noncompliance

Civil Penalties Employers may be liable for a surcharge of up to **\$500 per day** of noncompliance

RELATED STATE LAWS

Connecticut and Massachusetts have enacted laws that impose notice or other obligations on employers under similar circumstances, summaries of which are in the charts below.

COMPLIANCE OVERVIEW



CONNECTICUT

At a Glance: Connecticut law requires employers to provide **120 days' health insurance continuation** to affected employees and dependents in the event of the **relocation** or **closing** of a covered establishment. A separate state law also imposes special **notice to retired employees** in the event of a **sale of business**.

HEALTH INSURANCE CONTINUATION

COVERED ENTITIES

Covered Establishments	Industrial, commercial or business facilities that employ or have employed 100 or more employees within the preceding 12 months
Covered Employers	Direct or indirect owners of a covered establishment

TRIGGERING EVENTS FOR INSURANCE CONTINUATION

Relocation	Removal of all or substantially all operations in a covered establishment to a location outside of Connecticut
Closing	Permanent shutting down of all operations in a covered establishment

HEALTH INSURANCE CONTINUATION

Requirement	Employers are required to pay in full for the continuation of existing group health insurance for 120 days from the closing or relocation date or until the employee becomes eligible for other group coverage
Recipients	<ul style="list-style-type: none">• Affected employees; and• Their dependents (if covered under the group policy)

NOTICE TO RETIRED EMPLOYEES

COVERED ENTITIES

Covered Businesses	Businesses that employ at least 25 employees and have retirees who are receiving health or life insurance benefits (or both) from the business
---------------------------	---

TRIGGERING EVENTS FOR NOTICE

Sale of a Business	The sale of a covered business
---------------------------	--------------------------------

NOTICE

Amount	30 days prior to the expected sale date
Recipients	<ul style="list-style-type: none">• Affected retirees; and• Commissioner of the Connecticut Department of Labor
Content	Statement regarding what the status of the retiree's health and life insurance benefits will be after the sale

COMPLIANCE OVERVIEW



MASSACHUSETTS

At a Glance: Massachusetts law requires employers to notify the commissioner of the Department of Career Services in the event of a **relocation** or **plant closing**.

COVERED ENTITIES

Covered Establishments	Plant closing: Facilities that have operated in the state for at least one year and that had at least 50 employees during the six months prior to the date that the Department of Career Services certified that a plant closing occurred Relocation: Establishments or industries with at least 12 employees
Covered Employers	Plant closing: Owners of a covered establishment Relocation: Owners of a covered establishment

TRIGGERING EVENTS

Plant Closing	Permanent cessation or reduction of business at a covered establishment resulting in the termination of at least 90% of employees at the facility within a six-month period
Relocation	Commencement or change of location of the operations of a covered establishment to a new location within the Commonwealth

NOTICE REQUIREMENTS

Amount	Plant closing: Longest practicable advance notice Relocation: The Massachusetts law does not specify any required amount of notice
Recipients	Plant closing or relocation: <ul style="list-style-type: none">• Massachusetts Commissioner of the Department of Career Services

PENALTIES

Penalties	Plant closing: The Massachusetts law does not address potential penalties Relocation: Fine of up to \$100 or imprisonment for up to two months
------------------	---

In addition to Connecticut and Massachusetts, a handful of other states have enacted laws that differ from the mini-WARN Acts but govern similar employer actions. Therefore, employers should review the laws of any state in which they may conduct a reduction in force or similar action.

Employer Takeaways

Employers that are considering a plant closing, mass layoff, relocation or similar action should carefully review the mini-WARN Acts in the states where they have employees. Both the federal WARN Act and the state mini-WARN Acts may carry substantial penalties for noncompliance, so it is critical that employers understand their obligations. These laws can be complicated, so employers may need to engage local counsel in navigating the laws and their application to an employer's particular circumstances.