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Linda Wong, CEO and Partner of Wong Fleming, is Chair of multiple practice groups including Employment and Labour Law, Trial, Insurance Defense and Coverage, as well as Intellectual Property. As a leading authority on employment law and civil litigation, she concentrates her practice on employment, commercial, insurance defence and intellectual property matters, involving terminations, harassment, contract disputes, insurance coverage, general liability defence, trademark and copyright actions and restrictive covenants.

She's adept at handling diverse litigation matters, including Title IX cases, discrimination and harassment disputes, and constitutional claims tied to public entities. In 2005, Ms. Wong was the recipient of the Trailblazer Award from the National Asian-Pacific American Bar Association, recognising her leadership and impactful contributions to advancing Asian-Pacific American attorneys and communities.

She frequently presents at national and local bar associations and is a trainer and consultant on employment law issues, including sexual harassment for major corporations and public institutions. Holding a Juris Doctorate from Rutgers School of Law (1982) and a bachelor's degree from Rutgers University (1976), Wong is admitted to practice in NJ, NY, PA, VA, and D.C., and has been recognised as a Super Lawyer in Employment & Labour Law from 2005 to 2021.

Wong Fleming was established in New Jersey in 1994 and has grown to become a national law firm with offices across the country. Headquartered in Princeton, NJ, and with offices throughout the United States, the firm is committed to ongoing professional education and lifelong learning as well as to the promotion of diversity in the legal profession. Wong Fleming is certified as a minority business enterprise by the National Minority Supplier Development Council ("NMSDC") and as a female-owned business by the Women's Business Enterprise National Council. In 2014, the Minority Corporate Counsel

Association awarded us the Thomas L. Sager Award for the Northeast Region. The Sager Award is given to law firms that have demonstrated a sustained commitment to improve the hiring, retention and promotion of minority attorneys. In 2015, the NMSDC admitted Wong Fleming into the Corporate Plus Program, which is confined solely to those members who have demonstrated their capacity to execute national contracts for major corporations. We pride ourselves on our innovation, representing clients vigorously and keeping in mind their business interests.

Amid a global shift towards increasingly progressive workplace practices, New Jersey businesses are feeling the repercussions of heightened pressure from evolving employee expectations to provide remote or hybrid working arrangements, and policies that promote greater balancing between work and family obligations. According to Forbes, as of 2023, 12.7% of full-time employees work from home, while 28.2% work a hybrid model. Upwork has projected by 2025, an estimated 32.6 Americans will be working remotely, which reflects a gradual shift towards remote work arrangements. Businesses, in order to ensure they are competitive in recruiting qualified candidates who are committed to employment long-term, should be mindful of the ever-evolving trends in employment. New Jersey has already continued to expand family and medical leave benefits, such as requiring paid sick leave, tax incentives and WARN Act notifications. By keeping up to date on developments in employment law and monitoring market changes, New Jersey employers can ensure that their workplaces are able to recruit qualified candidates and that they are in compliance with the law.

One example of a progressive shift in New Jersey and elsewhere is the increase in the minimum wage. This increase comes at a time when a pandemic-induced hiring shortage has already pushed pay upward for certain traditional minimum-wage jobs. Initiated by a 2019 state law and as part of a gradual progression towards a \$15.00 per hour minimum wage, the minimum wage was increased, effective January 1, 2023, from \$13.00 to \$14.13 per hour for most employees. While certain industry groups have expressed apprehension about potential added costs forcing businesses to close, this is only one consideration. Employers should also consider that raising the

to their employees' tax withholding. Furthermore, employers should review their remote work policies and agreements so that they are consistent with the law. Employees, since the pandemic, enjoyed remote work, and have sought to continue this option. Employers must prepare to balance these considerations with in-person business needs. They should review their budgets and financial forecasts to factor in any changes associated with increased tax rates related to remote work, and assess the extent to which they may be able to provide flexible work schedules and ensure productivity.

Evolving societal values have also prompted a shift towards increasingly progressive practices, exemplified by measures like safeguarding employees during mass layoffs. This has led to sweeping amendments to the New Jersey Worker Adjustment and Retraining Notification (WARN) Act, making it the most expansive layoff law in the nation. In sum, businesses operating in the state for over three years with 100 or more employees (full and/or part-time) require 90 days advance notice for mass layoffs. Notably, the update broadens the definition of a mass layoff, includes part-time employees in thresholds, and mandates severance pay of one week per year of employment for affected employees.

This amendment is already encountering certain challenges, requiring employers to maintain a high level of vigilance. For example, the ERISA Industry Committee has already filed a suit in federal court against the New Jersey Department of Labor, alleging that the new amendment is preempted by the federal WARN Act. Employers must take proactive measures to ensure that their approach to mass layoffs aligns with both federal and state standards.

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minimum wage elevates the baseline pay across the job market, leading to heightened competition for workers. Employers may benefit from refining recruitment strategies, offering non-monetary benefits, and focusing on retaining employees to mitigate turnover costs.

Other statutory developments have addressed how the state handles the income of remote workers who are employed by out-of-state companies, which intensified when many workers performed their jobs from home during the pandemic. Notably, the novel remote working tax credit plan signed by New Jersey Governor Phil Murphy introduces an opportunity for remote workers to claim a credit against their state tax liability. This tax credit entitles those who work remotely in New Jersey but are required to pay New York's income tax to claim a credit against their state liability. Per Governor Murphy, the program aims to redirect more taxpayer dollars from New Jersey towards in-state initiatives. Additionally, tax credit availability creates a new financial incentive for remote workers to continue working from home.

For employers, this has significant implications on their tax obligations, necessitating payroll and tax adjustments. Employers must work closely with their payroll departments or providers to guarantee that required alterations are made

New Jersey has also required employers to provide up to 40 hours of paid sick leave for employees, and has expanded this requirement for public school employees so that they can use sick leave for themselves and to care for family members. In addition, employees are eligible for unemployment and disability benefits, but also leave benefits for family leave. The maximum weekly benefit in 2023 for paid family leave benefits is \$1,025 per week. New Jersey also affords certain employees with family and medical leave of up to 12 weeks for the birth or adoption of a child and to care for immediate family members.

These developments to the world of work in New Jersey demand that employers respond promptly to their legal obligations and the changing workplace expectations of employees. The surge towards progressive practices, propelled by the pandemic and shifting societal values, necessitates immediate and comprehensive employer responses. Adhering to state minimum wage standards, paid sick leave, strategically aligning with the remote working tax credit plan, and embracing amended WARN Act regulations are paramount for business success. As the tides of employment law continue to shift, employers' agility and readiness to embrace these transformations will ultimately define their capacity to thrive and lead in a changing world.