



Sexual Harassment Prevention Training Requirements

State and Local Laws



Sexual harassment prevention training

is a best practices approach, even if not expressly required under state or local law.

The importance of sexual harassment prevention training in the #MeToo era is highlighted by the increase in sexual harassment lawsuits since 2017.

Sexual harassment prevention training helps to:

- » Ensure employees understand the law of sexual harassment and that this conduct is not tolerated in the workplace.
- » Avoid demoralization in the workplace.
- » Avoid or minimize legal liability.
- » Avoid negative public attention and monetary damages that may be awarded in litigation.
- » Protect the potential availability of an affirmative defense against hostile work environment claims involving supervisors if certain criteria are met (for example, the employer taking reasonable care to prevent and correct harassing behavior).

This chart outlines state and selected major local laws containing sexual harassment prevention training requirements for private employers and describes the coverage and specific requirements of each. It also identifies jurisdictions with laws that expressly encourage, but do not require, this training (for example, Colorado and Vermont).

This chart does not cover proposed bills or laws that are not yet effective.

STATE	COVERAGE	TRAINING REQUIREMENTS
ALABAMA, ALASKA ARIZONA, ARKANSAS		Training is not required but is a recommended best practice
CALIFORNIA Cal. Govt. Code §§ 12950 and 12950.1 (amended by S.B. 778); Cal. Code Regs. tit. 2, § 11024 (regulations currently only address supervisor training for employers with 50 or more employees)	<p>EMPLOYERS: Employers with five or more employees, including temporary or seasonal employees.</p> <p>EMPLOYEES: By January 1, 2021, employers must provide required training to all supervisory and nonsupervisory employees within six months of employment or assuming a supervisory position. Beginning January 1, 2020, employers must provide training for:</p> <ul style="list-style-type: none"> » Seasonal, temporary, or other employees that are hired to work for less than six months, within 30 calendar days of hire or within 100 hours worked, whichever occurs first (except for those employed by a temporary services employer that must provide the training). » Migrant and seasonal agricultural workers. 	<p>CONTENT The training must include:</p> <ul style="list-style-type: none"> » Information and practical guidance regarding federal and California laws that prohibit sexual harassment, including: <ul style="list-style-type: none"> » The definition of unlawful sexual harassment under the California Fair » Employment and Housing Act (FEHA) and Title VII of the Civil Rights Act of 1964 (Title VII). » FEHA and Title VII statutory provisions and case law principles. » Types of conduct that constitute sexual harassment, including practical examples, such as factual scenarios from case law, news and media accounts, and hypotheticals based on workplace situations. » Potential employer and individual exposure and liability. » Strategies to prevent sexual harassment in the workplace, including practical examples to instruct supervisors on preventing harassment, discrimination, and retaliation. » Supervisors' obligation to report sexual harassment, discrimination, and retaliation. » Limitations on confidentiality during the complaint process. » Resources for victims of unlawful sexual harassment, such as reporting mechanisms. » Appropriate remedial measures to correct harassing behavior, including conducting an investigation. » Steps to take if a supervisor is personally accused of harassment. » The employer's antiharassment policy. » The definition of abusive conduct under Cal. Govt. Code § 12950.1(g)(2) and how to prevent it, including: <ul style="list-style-type: none"> » The elements and examples of abusive conduct. » The negative effects of abusive conduct on the victim, others in the workplace, and the employer. » Emphasis that a single act does not constitute abusive conduct, unless the act is especially severe or egregious.

STATE

COVERAGE

TRAINING REQUIREMENTS

CALIFORNIA (con'td)

- » Information on harassment based on gender identity, gender expression, and sexual orientation.

Under Cal. Govt. Code § 12950.2, an employer may also provide optional bystander intervention training that includes:

- » Information and practical guidance on:
 - » Enabling bystanders to recognize potentially problematic behaviors.
 - » Motivating bystanders to act when they observe problematic behaviors.
- » Exercises to provide bystanders with:
 - » Skills and confidence to intervene appropriately.
 - » Resources that bystanders can use to support the intervention.

FORMAT

The training must be at least:

- » Two hours for supervisory employees.
- » One hour for all nonsupervisory employees.

The training must be in a classroom setting with an in-person trainer or use another method that is interactive and effective (for example, webinar or e-learning training). The employer may either:

- » Develop their own training module.
- » Direct employees to view the online training course that is to be available on the California DFEH website.

An employer may conduct this training:

- » In conjunction with other training.
- » Individually or as part of a group presentation.
- » In shorter segments if the training meets applicable hourly total requirements.

TRAINERS

The training must be conducted by a trainer or educator with expertise in the prevention of harassment, discrimination, and retaliation. The training and education on gender identity, gender expression, and sexual orientation must be presented by trainers and educators in those areas.

STATE	COVERAGE	TRAINING REQUIREMENTS
-------	----------	-----------------------

CALIFORNIA (con'td)

California regulations (which currently address only training of supervisors) provide that trainers must be any of the following:

- » Attorneys admitted at least two years and practicing employment law under FEHA or Title VII.
- » Human resources professionals or harassment prevention consultants with at least two years of relevant experience.
- » Professors or instructors in law schools, colleges, or universities with at least 20 instruction hours or two years of relevant teaching experience.

FREQUENCY

After January 1, 2021, covered employers must provide training to each employee in California once every two years.

RECORDKEEPING

The regulations (which currently only address supervisor training) provide methods for employers to track compliance, including:

- » Individual tracking.
- » Training year tracking.

Employers should maintain training documentation for at least two years.

COLORADO

3 Colo. Code Regs. § 708-1:20.6

EMPLOYERS:

Employers covered by the Colorado Fair Employment Practices Act (all employers except religious organizations or associations not supported by money raised from taxation or public borrowing) are encouraged but not required to conduct training.

EMPLOYEES:

All employees.

Colorado regulations encourage employers covered under the Colorado Fair Employment Practices Act to “take all steps necessary to prevent discrimination, including harassment, from occurring,” including training.

STATE**COVERAGE****TRAINING REQUIREMENTS****CONNECTICUT**

Regs. Conn. Agencies
§§ 46a-54-200 – 46a-54-207

EMPLOYERS:

Employers with:

- » Three or more employees must provide training to all employees.
- » Less than three employees must provide training to supervisors only.

EMPLOYEES:

Employers with three or more employees must provide required training to:

- » Existing employees within one year of October 1, 2019.
- » Employees hired on or after October 1, 2019, within six months of the employee's hire date.*

Employers with less than three employees must provide training to:

- » Existing supervisors within one year of October 1, 2019.
- » New supervisors:
 - » Within six months of assuming a supervisory position; or
 - » Supervisors hired on or after October 1, 2019, within six months of the supervisor's hire date.*

*If the Connecticut Commission on Human Rights and Opportunities has developed and made available training and education materials. Employers are not required to provide training to an existing employee again if the employer provided training to the employee after October 1, 2018. "Employees" for purposes of the law includes those employed by their parent, spouse, or child.

CONTENT

The training must:

- » Describe all federal and Connecticut statutory provisions prohibiting sexual harassment in the workplace, including, but not limited to, the Connecticut discriminatory employment practices statute.
- » Define sexual harassment.
- » Discuss the types of conduct that may constitute unlawful sexual harassment, including the fact that the harasser or the victim of harassment may be either a man or woman and can involve individuals of the same or opposite sex.
- » Describe the remedies available in sexual harassment cases, including cease and desist orders, hiring, promotion, reinstatement, compensatory damages, and back pay.
- » Advise employees that individuals that commit acts of sexual harassment may be subject to both civil and criminal penalties.
- » Discuss strategies to prevent sexual harassment in the workplace.

The law suggests other non-mandatory elements, such as:

- » Informing employee that all complaints of sexual harassment must be taken seriously and that contents of complaints are personal and confidential, except regarding persons with a need to know.
- » Conducting experiential exercises, such as role playing.
- » Teaching the importance of interpersonal skills, such as listening and understanding what a person that is sexually harassed may be experiencing.
- » Advising employees of the importance of preventive strategies to avoid the negative effects sexual harassment has on the victim and the overall productivity of the workplace.
- » Explaining the benefits of learning about and eliminating sexual harassment, including a more positive work environment, greater productivity, and potentially lower exposure to liability.
- » Explaining the employer's policy against sexual harassment.
- » Discussing perceptual and communication differences among different individuals and the concepts of "reasonable woman" and "reasonable man" developed in federal sexual harassment cases in this context.

FORMAT

The training must:

- » Be at least two hours.
- » Be conducted in a classroom-like setting.

STATE	COVERAGE	TRAINING REQUIREMENTS
<p>CONNECTICUT (con'td)</p>		<ul style="list-style-type: none"> » Use clear and understandable language. » Be in a format that allows participants to ask questions and receive answers. <p>The June 2019 amendments direct the Connecticut Commission on Human Rights and Opportunities (CHRO) to develop and make available at no cost to employers an online training and education video or other interactive method of training and education that fulfills the legal training requirements.</p> <p>TRAINERS The employer may use individuals employed by the employer or other individuals that agree to provide the required training, with or without compensation.</p> <p>FREQUENCY Covered employers must provide periodic supplemental training to supervisory and nonsupervisory employees at least every 10 years.</p> <p>RECORDKEEPING The CHRO encourages employers to maintain training records for the later of either:</p> <ul style="list-style-type: none"> » One year; or » If a discriminatory practice complaint is filed involving an employee the employer trained, until the complaint is finally resolved.
<p>DELAWARE Del Code Ann. tit. 19, § 711A(g)</p>	<p>EMPLOYERS: Employers with 50 or more employees in Delaware (not including applicants or independent contractors).</p> <p>EMPLOYEES: All employees:</p> <ul style="list-style-type: none"> » Within one year of beginning employment for new employees. » Within one year of the law's effective date for existing employees. <p>Special training requirements for supervisors:</p> <ul style="list-style-type: none"> » Within one year of beginning employment as a supervisor for new supervisors. » Within one year of the law's effective date for existing supervisors. 	<p>CONTENT The training must include:</p> <ul style="list-style-type: none"> » The illegality of sexual harassment. » The definition of sexual harassment using examples. » The legal remedies and complaint process available to the employee. » Directions on how to contact the Delaware Department of Labor. » The legal prohibition against retaliation. <p>The training for supervisors must include:</p> <ul style="list-style-type: none"> » The specific responsibilities of a supervisor regarding preventing and correcting sexual harassment. » An explanation that retaliation is unlawful and prohibited. <p>FORMAT The training must be interactive.</p>

STATE	COVERAGE	TRAINING REQUIREMENTS
<p>DELAWARE (con'td)</p>	<p>Employers are not required to provide training to:</p> <ul style="list-style-type: none"> » Applicants. » Independent contractors. » Employees employed less than six months continuously. » Employees employed by employment agencies (the employment agency is responsible for training their employees). 	<p>FREQUENCY</p> <p>Every two years.</p>
<p>DISTRICT OF COLUMBIA D.C. Code § 32-1306.1</p>	<p>EMPLOYERS: Employers of tipped employees.</p> <p>EMPLOYEES: Business owners, managers, and tipped employees.</p>	<p>SEXUAL HARASSMENT TRAINING</p> <p>Employers of tipped workers must provide a sexual harassment training course — either developed by the D.C. Office of Human Rights (OHR) or presented by an OHR-certified provider — as follows:</p> <ul style="list-style-type: none"> » Each employee must receive in-person or online training within 90 days of employment, unless the employee has participated in training within the past two years. » Current employees must receive in-person or online training within two years after the training requirement goes into effect. » Owners and operators must receive in-person or online training every two years. » Managers must receive in-person training every two years. <p>IMPORTANT: The OHR has not released any regulations or other formal guidance (model training course) on the format and content of the training or a list of certified providers.</p> <p>NOTE: The District of Columbia also requires training on the Minimum Wage Act.</p>
<p>FLORIDA, GEORGIA, HAWAII, IDAHO</p>		<p>Training is not required but is a recommended best practice</p>
<p>ILLINOIS 775 Ill. Comp. Stat. §§ 5/2-109 – 5/2-110 (effective January 1, 2020).</p>	<p>EMPLOYERS: All employers. In addition, all bars and restaurants must have sexual harassment policies and prevention training.</p> <p>EMPLOYEES: All employees.</p>	<p>CONTENT</p> <p>The training must include:</p> <ul style="list-style-type: none"> » The definition of sexual harassment; » Examples of conduct that constitute unlawful sexual harassment; » A statement that it is the employer's responsibility to prevent, investigate, and address sexual harassment; and

STATE**COVERAGE****TRAINING REQUIREMENTS****ILLINOIS** (con'td)

- » A summary of federal and state laws addressing sexual harassment, including available remedies for victims of harassment.

ADDITIONAL REQUIREMENTS FOR RESTAURANTS AND BARS

The law requires all bars and restaurants to provide employees a written sexual harassment policy in English and Spanish within the first calendar week of employment, and supplemental training in English and Spanish.

The policy must include:

- » A prohibition on sexual harassment;
- » The definition of sexual harassment;
- » Details on how an individual can report an allegation of sexual harassment internally, including options for making a confidential report to a manager, owner, corporate headquarters, human resources department, or other internal reporting mechanism that may be available;
- » An explanation of the internal complaint process available to employees;
- » How to contact and file a charge with the Illinois Department of Human Rights (IDHR) and the U.S. Equal Employment Opportunity Commission;
- » A prohibition on retaliation for reporting sexual harassment allegations; and
- » A requirement that all employees participate in sexual harassment prevention training.

FORMAT

The IDHR will adopt a model sexual harassment prevention training program that provides guidance on employer responsibilities for preventing, investigating, and taking corrective measures on sexual harassment. Employers must use this program or may establish their own similar or more stringent training program.

FREQUENCY

All employers must provide training to all employees at least annually.

RECORDKEEPING

Beginning July 1, 2020, employers must report to the IDHR the number of adverse judgments or administrative rulings involving sexual harassment and unlawful discrimination on a yearly basis.

STATE**COVERAGE****TRAINING REQUIREMENTS****INDIANA, IOWA, KANSAS,
KENTUCKY, LOUISIANA**

Training is not required but is a recommended best practice

MAINE

26 Me. Rev. Stat. Ann. § 807

EMPLOYERS:

Workplaces with 15 or more employees.

EMPLOYEES:

All new employees within one year of beginning employment. Additional requirements for supervisory and managerial employees within one year of beginning employment.

CONTENT

The training for all employees must include:

- » The illegality of sexual harassment.
- » The definition of sexual harassment under the Maine Human Rights Law and federal law.
- » A description of sexual harassment, using examples.
- » The internal complaint process available to the employee.
- » The legal recourse and complaint process available from the Maine Human Rights Commission.
- » Directions on how to contact the commission.
- » Information about retaliation protections.

Additional training for supervisory and managerial employees must include:

- » The specific responsibilities of supervisory and managerial employees.
- » Actions that supervisory and managerial employees must take to ensure immediate and appropriate corrective action in addressing sexual harassment complaints.

RECORDKEEPING

Employers must:

- » Keep a record of the training, including employees receiving the training.
- » Maintain training records for at least three years.

MARYLAND

Training is not required but is a recommended best practice

STATE	COVERAGE	TRAINING REQUIREMENTS
<p>MASSACHUSETTS Mass. Gen. Laws Ann. ch. 151B, § 3A(e)</p>	<p>EMPLOYERS: Employers are encouraged but not required to conduct training.</p> <p>EMPLOYEES: All new employees within one year of beginning employment. Additional training for new supervisory or managerial employees within one year of beginning employment.</p>	<p>CONTENT The training for new employees should include the information required in an employer's antiharassment policy, which is:</p> <ul style="list-style-type: none"> » A statement that sexual harassment in the workplace is unlawful. » A statement that it is unlawful to retaliate against an employee for filing a complaint of sexual harassment or for cooperating in an investigation of a complaint for sexual harassment. » A description and examples of sexual harassment. » A statement of the range of consequences for employees committing sexual harassment. » A description of the process for filing internal complaints about sexual harassment and the contact information of the individuals to which complaints should be made. » The identity of the appropriate state and federal employment discrimination enforcement agencies and directions for contacting these agencies. » The training for new supervisory and managerial employees should include: » The information required for nonsupervisory employee training. » The specific responsibilities of supervisory and managerial employees. » The actions that supervisory and managerial employees should take to ensure immediate and appropriate corrective action in addressing sexual harassment complaints.

**MICHIGAN, MINNESOTA,
 MISSISSIPPI, MISSOURI,
 MONTANA, NEBRASKA,
 NEVADA, NEW HAMPSHIRE,
 NEW JERSEY, NEW MEXICO**

Training is not required but is a recommended best practice

STATE	COVERAGE	TRAINING REQUIREMENTS
<p>NEW YORK N.Y. Lab. Law § 201-g (effective October 9, 2018; however, New York Division of Human Rights (NYDHR) guidance provides that employers must complete training by October 9, 2019)</p>	<p>EMPLOYERS: All employers.</p> <p>EMPLOYEES: All employees working any portion of their time in New York. The NYDHR advises employers to train new employees “as soon as possible.”</p>	<p>CONTENT Employers must either:</p> <ul style="list-style-type: none"> » Use the model sexual harassment prevention training program provided by the NYDHR and New York Department of Labor (NYDOL). (Also see New York State Sexual Harassment Prevention Training). » Establish a program that equals or exceeds the minimum standards of the model program. <p>The training must include:</p> <ul style="list-style-type: none"> » An explanation of sexual harassment consistent with guidance issued by the NYDOL and the NYDHR. » Examples of unlawful sexual harassment. » Information concerning federal and New York statutes on sexual harassment and remedies available to victims of sexual harassment. » Information concerning employees' rights and all available forums for adjudicating complaints. <p>FORMAT The training must be interactive. It may be online if it is interactive. It may not consist only of watching a training video or reading a document with no feedback mechanism or interaction.</p> <p>Examples of acceptable interactive training include:</p> <ul style="list-style-type: none"> » Web-based training that: <ul style="list-style-type: none"> » Has questions at the end of a section and the employee must select the right answer; or » Gives employees the option to submit a question online and receive an immediate or timely answer. » In-person or live training where the presenter asks the employees questions or gives employees time throughout the presentation to ask questions. » Web-based or in-person training that includes a feedback survey for employees to turn in after employees have completed the training. <p>Employers may choose to provide additional or separate training to supervisors and managers but are not required to do so.</p>

STATE	COVERAGE	TRAINING REQUIREMENTS
-------	----------	-----------------------

NEW YORK (con'td)

TRAINERS

The NYDHR recommends but does not require a live trainer. Trainers may appear in-person or by phone or video conference. There is no requirement that the trainer be certified, and New York does not currently certify or license training providers.

- » Employers may deliver the training using:
- » A third-party vendor or organization.
- » Existing employees or managers.

FREQUENCY

Annually, based on the calendar year, anniversary of each employee's start date or any other date the employer chooses.

RECORDKEEPING

The NYDHR website states that employers are encouraged to keep a copy of training records, which the agency notes may be helpful in addressing any future complaints or lawsuits.

NORTH CAROLINA, NORTH DAKOTA, OHIO, OKLAHOMA, OREGON, PENNSYLVANIA

Training is not required but is a recommended best practice

RHODE ISLAND

R.I. Gen. Laws §§ 28-51-1(a), 28-51-2(c), and § 28-51-3

EMPLOYERS:

Employers with 50 more employees are encouraged but not required to conduct training.

EMPLOYEES:

All new employees within one year of beginning employment. Additional training for new supervisory or managerial employees within one year of beginning employment.

CONTENT

The training for new employees should include the information required in an employer's antiharassment policy, which is:

- » A statement that sexual harassment in the workplace is unlawful.
- » A statement that it is unlawful to retaliate against an employee for filing a complaint of sexual harassment or for cooperating in an investigation of a complaint for sexual harassment.
- » A description and examples of sexual harassment.
- » A statement of the range of consequences for employees committing sexual harassment.

STATE	COVERAGE	TRAINING REQUIREMENTS
-------	----------	-----------------------

RHODE ISLAND (con'td)

- » A description of the process for filing internal complaints about sexual harassment and the contact information of the individuals to which complaints should be made.
- » The identity of the appropriate state and federal employment discrimination enforcement agencies and directions for contacting these agencies.

The training for new supervisory and managerial employees should include:

- » The information required for nonsupervisory employee training.
- » The specific responsibilities of supervisory and managerial employees.
- » The methods that supervisory and managerial employees should take to ensure immediate and appropriate corrective action in addressing sexual harassment complaints.

**SOUTH CAROLINA,
SOUTH DAKOTA, TENNESSEE,
TEXAS, UTAH,**

Training is not required but is a recommended best practice

VERMONT

Vt. Stat. Ann. tit. 21, § 495h(f)

EMPLOYERS:

Employers with 50 more employees are encouraged but not required to conduct training.

EMPLOYEES:

All new employees within one year of beginning employment. Additional training for new supervisory or managerial employees within one year of beginning employment.

CONTENT

The training for new employees should include the information required in an employer's antiharassment policy, which is:

- » A statement that sexual harassment in the workplace is unlawful.
- » A statement that it is unlawful to retaliate against an employee for filing a complaint of sexual harassment or for cooperating in an investigation of a complaint for sexual harassment.
- » A description and examples of sexual harassment.
- » A statement of the range of consequences for employees committing sexual harassment.
- » If the employer has more than five employees, a description of the process for filing internal complaints about sexual harassment and the names, addresses, and telephone numbers of the person or persons to which complaints should be made.
- » The complaint process of the appropriate state and federal employment discrimination enforcement agencies and directions for contacting these agencies.

STATE	COVERAGE	TRAINING REQUIREMENTS
VERMONT (con'td)		<p>Additional training for supervisors and managers should include:</p> <ul style="list-style-type: none"> » The specific responsibilities of supervisory and managerial employees. » The actions that these employees must take to ensure immediate and appropriate corrective action in addressing sexual harassment complaints. <p>FREQUENCY Annually.</p>
VIRGINIA		
<p>WASHINGTON Wash. Rev. Code § 49.60 (not yet codified)</p>	<p>EMPLOYERS: Effective as of July 28, 2019, all hotel, motel, retail, security guard entities, or property services contractors that employ at least one employee.</p> <p>EMPLOYEES: Hotels and motels with 60 or more rooms must provide the required training to all managers, supervisors, and employees by January 1, 2020.</p> <p>All other covered entities must provide the required training to all managers, supervisors, and employees by January 1, 2021.</p>	<p>CONTENT The law requires covered employers to provide mandatory training to managers, supervisors, and employees to:</p> <ul style="list-style-type: none"> » Prevent sexual assault and sexual harassment in the workplace; » Prevent sexual discrimination in the workplace; and » Educate the employer's workforce regarding protection for employees who report violations of a state or federal law, rule, or regulation. <p>IMPORTANT: Regulations providing guidance on the format and content of the training have not yet been adopted.</p>
WEST VIRGINIA, WISCONSIN, WYOMING		

LOCALITY

NEW YORK CITY

NYC Admin. Code § 8-107(30) (effective as of April 1, 2019)

COVERAGE

EMPLOYERS:

Employers with 15 or more employees in the previous calendar year. Independent contractors count toward this threshold.

EMPLOYEES:

All employees, including interns, within New York City working more than 80 hours in a calendar year and have worked for at least 90 days.

Employers must also train independent contractors that:

- » Have performed work in the furtherance of the business for more than 90 days and more than 80 hours in a calendar year; and
- » Have not already received the mandated annual training elsewhere

TRAINING REQUIREMENTS

CONTENT

The training must include:

- » An explanation of sexual harassment as a form of unlawful discrimination under New York City law.
- » A statement that sexual harassment is also a form of unlawful discrimination under New York and federal law.
- » A description of sexual harassment, with examples.
- » Any internal complaint process available to employees to address sexual harassment claims.
- » The complaint process available from the New York City Commission on Human Rights (NYCCHR), the NYDHR, and the U.S. Equal Employment Opportunity Commission, including contact information.
- » A statement that retaliation is prohibited and examples of retaliation.
- » Information regarding bystander intervention, including any resources explaining how to engage in bystander intervention.
- » The specific responsibilities of supervisory and managerial employees in preventing sexual harassment and retaliation and actions that supervisors and managers may take to address sexual harassment complaints appropriately.

FORMAT

The training must be interactive, which means participatory teaching that engages the trainee using:

- » Trainer and trainee interaction.
 - » The use of audio and visual aids.
 - » A computer or online training program.
- Employers may:
- » Provide their own training.
 - » Use the [online training module](#) developed by the NYCCHR and shared on the agency's website.

TRAINERS

The training is not required to be live or provided by an in-person instructor. Employers may conduct the training or hire an outside party. The NYCCHR does not certify trainings by third parties.

RECORDKEEPING

Employers must keep a record of all training, including a signed employee acknowledgment (which may be electronic) for at least three years.

FREQUENCY

Annually.



CONTACT US

Chad Fittro
Sales Director
626-479-2022 Ext.2
chad.fittro@rabcopayroll.com