Understanding Your
Workers’ Rights and Responsibilities
Town Hall Meeting

November 6, 2017

Department of Consumer Affairs
1747 North Market Blvd
HQ2-Hearing Room 186, 1st Floor
Sacramento, CA 95834

9:00 a.m. – 12:00 p.m.

AGENDA

1. Welcome and Introductions.

2. Understanding the Role of the Board of Barbering and Cosmetology (Board) in Relation to Workers’ Rights. (Executive Officer Kristy Underwood)
   • Know Your Workers’ Rights publication
   • Completing the Application Acknowledgment Statement
   • Introduction and overview of the Board’s CASafeSalon program

3. Understanding Your Worker Classification. (Holly Wright, Department of Industrial Relations Labor Commissioner’s Office and Christina Garcia, Employment Development Department)
   • Independent Contractor
   • Booth Renter
   • Employee

4. Appropriately Informing and Paying Your Employee (Holly Wright, Department of Industrial Relations Labor Commissioner’s Office and Christina Garcia, Employment Development Department)
   • Workplace Posting Notice and Posting
   • Piece Rate Wage Model
   • Commission Wage
   • Minimum Wage Requirements
5. Creating a Safe and Healthy Workplace. (Brandon Hart, Department of Industrial Relations
Division of Occupational Safety & Health)
   - CalOSHA Complaint Process
   - Complimentary Compliance Inspection
   - SDS Requirement

6. Top 5 Things Establishment Owners Need to Know to Stay in Compliance with the Labor Laws.
   (All Panelists)

The meeting is accessible to the physically disabled. A person who needs disability-related accommodation or
modification in order to participate in the meeting may make a request by contacting: Marcene Melliza at (916) 575-
7121, email: marcene.melliza@dca.ca.gov, or send a written request to the Board of Barbering and Cosmetology, PO Box
944226, Sacramento, CA 94244. Providing your request is least five (5) business days before the meeting will help to
ensure availability of the requested accommodations. TDD Line: (916) 322-1700.
Employee or Independent Contractor

BARBERING AND COSMETOLOGY
Introductions

Christina Garcia
Staff Tax Auditor

www.edd.ca.gov

Taxpayer Assistance Center
1-888-745-3886
Objectives

• Discuss the importance of proper worker classification.

• Explain the differences between employees and independent contractors.

• Define common law and statutory employment.

• Identify resources to help properly classify workers.
Reasons to Properly Classify Workers

• Promote fair competition.
• Safeguard workers' rights.
• Avoid investigations due to:
  ➢ Worker Claims
  ➢ Worker and Competitor Informants
• Avoid additional taxes, penalties, and interest.
• Protect from possible revocation of your state or local licenses.
## Misclassification Example

<table>
<thead>
<tr>
<th></th>
<th>Employer A (Correctly classifies worker as employee)</th>
<th>Employer B (Misclassifies worker as independent contractor)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>One worker, earning $20,000 for one year (tax year 2017)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>UI (3.4 percent)</strong>*</td>
<td>$238</td>
<td>$238</td>
</tr>
<tr>
<td>*New employer rate</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ETT (0.1 percent)</strong></td>
<td>$7</td>
<td>$7</td>
</tr>
<tr>
<td><strong>SDI (0.9 percent)</strong></td>
<td></td>
<td>$180</td>
</tr>
<tr>
<td><strong>PIT</strong></td>
<td></td>
<td>$1,200 (6 percent)</td>
</tr>
<tr>
<td><strong>Total due for one year</strong></td>
<td>$245</td>
<td>$1,625**</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Plus penalty and interest</strong></td>
</tr>
</tbody>
</table>
Types of Workers

- Employees
  - Common Law
  - Statutory

- Independent Contractors
Common Law Guidelines

Common Law Employee:
An individual who performs services for you, and you have the right to control the manner and means of how they do their work.

Independent Contractor:
An individual who performs services for you who is not a common law or statutory employee.
The right of the principal to control the manner and means of accomplishing a desired result.

The right to discharge a worker at will is strong evidence of the right to control.
<table>
<thead>
<tr>
<th>FACTORS</th>
<th>EMPLOYEE</th>
<th>INDEPENDENT CONTRACTOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distinct trade or occupation</td>
<td>No separately established business</td>
<td>Separately established business</td>
</tr>
<tr>
<td>Supervision</td>
<td>Follows procedures</td>
<td>Own methods</td>
</tr>
<tr>
<td>Skill level</td>
<td>Training</td>
<td>Own expertise</td>
</tr>
<tr>
<td>Tools and place of work</td>
<td>Business provides</td>
<td>Worker provides</td>
</tr>
<tr>
<td>Length of time</td>
<td>Continuous</td>
<td>Isolated event</td>
</tr>
<tr>
<td>Method of payment</td>
<td>Guaranteed payment</td>
<td>Sets rate and pay date</td>
</tr>
<tr>
<td>Regular part of business</td>
<td>Vital to business</td>
<td>Incidental to business</td>
</tr>
<tr>
<td>Belief of parties</td>
<td>Employee</td>
<td>Independent contractor</td>
</tr>
<tr>
<td>Extent of actual control</td>
<td>Owner sets work schedule</td>
<td>Worker sets schedule</td>
</tr>
<tr>
<td>Services benefit principal</td>
<td>Benefits owner's business</td>
<td>Benefits owner as individual</td>
</tr>
<tr>
<td>Profit or loss</td>
<td>No investment or financial risk</td>
<td>Investment and financial risk</td>
</tr>
</tbody>
</table>
## TABLE OF DETERMINATION ELEMENTS – BARBERING AND COSMETOLOGY

<table>
<thead>
<tr>
<th>ELEMENTS</th>
<th>EMPLOYEE</th>
<th>EVIDENCE OF INDEPENDENT CONTRACTOR</th>
<th>WEIGHT</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Policies or Rules, or Procedures of Conduct</td>
<td>The principal establishes the policies, rules, or procedures of conduct that are followed by the licensed professional such as: prices, business hours, refunds, operating the cash register, work schedules, lunch breaks, attendance, dress code, customer complaint resolution, customer relations, and maintaining a concession of beauty products to the general public.</td>
<td>The licensed professional performs his or her services independent of the principal’s policies, rules, or procedures of conduct. The licensed professional establishes his or her own hours of work, sets his or her own prices, directly collects payments from his or her customers, directly schedules his or her clients’ appointments, personally resolves any customer complaints related to his or her services, makes refunds to customers from his or her own funds, and determines his or her own manner of dress. The licensed professional is not required to sell the principal’s retail items.</td>
<td>This element carries great weight. When the principal sets policies, rules, or procedures of conduct relating to the manner and means by which the licensed professional performs his or her services, it strongly indicates a right of direction and control. The right of the principal to direct and control the manner and means by which the services are performed is the primary test used to make an employment relationship determination. If that right exists, whether or not exercised, an employment relationship exists. Evidence that the principal does not have the ability to control the manner and means by which the licensed professional provides services is equally indicative of an independent contractor relationship.</td>
</tr>
<tr>
<td>(2) Supervision on the Job</td>
<td>The principal supervises the licensed professional. The principal gives instructions that are followed by the licensed professional. The principal or its representative is on the premises to observe the licensed professional’s services. The principal gives instructions to the licensed professional regarding general clean-up activities at the business facility. The principal assigns customers to the licensed professional. The principal reviews or evaluates the performance of the licensed professional by soliciting comments from customers. If the licensed professional is not performing satisfactorily, the principal can train, reassign, or terminate the licensed professional.</td>
<td>The licensed professional receives no instructions or supervision from the principal. The licensed professional determines whether or not a walk-in customer will be served and can refuse to serve any customer. The licensed professional is fully responsible for his or her own work, and personally resolves any customer complaints related to his or her services. The principal does not evaluate the licensed professional in any way.</td>
<td>This element carries great weight. The principal’s supervision of the licensed professional is evidence that the principal has the right to control the services, and that this right of control is complete and authoritative. The right of control, whether or not exercised, carries the greatest weight in making an employment relationship determination. Evidence that the principal does not have the ability to control the manner and means by which the licensed professional provides services is equally indicative of an independent contractor relationship.</td>
</tr>
</tbody>
</table>
### Meetings

The principal arranges meetings. The licensed professional is expected to attend. The licensed professional is paid for time spent in meetings.

The licensed professional is not expected or required to attend staff meetings. Failure to attend carries no negative consequence. The principal does not pay the licensed professional for any time spent attending meetings.

This element carries medium to high weight. Like training, if the purpose of a meeting is to convey policies, rules, procedures, or instructions on performing services, it indicates that the licensed professional is not in control of his or her services and is an indication of employment.

### Work Schedules

The principal determines the hours and days of the week the licensed professional will work. The principal requires the licensed professional to devote full-time effort to production of the principal's income. The principal maintains a common appointment book. The principal sets the hours of the business, including opening and closing times. The licensed professional has to perform his or her services within the principal's fixed business hours. The licensed professional must adhere to the work schedule set by the principal. The principal requires the licensed professional to be on the premises during certain hours for a minimum number of days per week.

The licensed professional sets his or her own hours of work. The licensed professional sets his or her own appointments. The licensed professional has the right to refuse any appointment or refer a client to another professional licensed by the Board of Barbering and Cosmetology. The licensed professional sets his or her own prices, directly collects payments from his or her customers, personally resolves any customer complaints related to his or her services, makes refunds to customers from his or her own funds, and determines his or her own manner of dress. The licensed professional is not required to sell the principal's retail items.

This element carries medium to high weight. When the principal determines the hours and dates the licensed professional will work, it is strong evidence of the right to control the services of the licensed professional, and carries great weight in indicating an employment relationship. When the licensed professional has freedom to determine when and how services are performed, and controls his or her schedule, medium to high weight is given toward independence.
<table>
<thead>
<tr>
<th>(7) Written Contract or Agreement</th>
<th>The written agreement between the principal and the licensed professional gives the principal control over the manner and means by which the licensed professional performs services. The written agreement provides that the licensed professional has to sell the principal’s retail beauty products to the general public. The principal receives a percentage of fees collected and not a contracted flat rate for booth (workspace) rental. Although the written agreement states that the licensed professional rents a particular chair, the principal assigns the licensed professional to work at various chairs and controls his or her working hours.</th>
<th>The written agreement clearly explains the day-to-day working relationship between and by each party to the contract. The contract provides that the licensed professional establishes his or her own hours of work, sets his or her own prices, directly collects payments from his or her customers, directly schedules his or her clients’ appointments, personally resolves any customer complaints related to his or her services, determines his or her own manner of dress. The contract states that the licensed professional is not required to sell the principal’s retail products. The agreement sets a flat rate of rent for the use of the principal’s facilities by the licensed professional.</th>
<th>This element carries medium weight. Written agreements do not necessarily depict the actual relationship. The actual practices of the parties in a relationship are more important than the wording of an agreement in making a determination. A contract carries little weight if the contract leans toward independence, but the actions of the parties point toward employment.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(8) Termination</td>
<td>Both the principal and the licensed professional have the right to terminate the relationship at will, without prior notice, and without any further contractual liability (except for services already performed). The principal may terminate the contract on one day’s notice if there is a violation of the written agreement, but there is no such corresponding provision for the licensed professional. The principal could immediately terminate the relationship for noncompliance of the principal’s policies. The licensed professional could be terminated for refusing to accept an assignment. The principal can reprimand and terminate a licensed professional for misconduct or because of a customer complaint.</td>
<td>The rental agreement may be terminated by mutual agreement, or by either party’s violation of the agreement’s terms (e.g., failure to pay rent). The licensed professional would be liable to principal for unpaid rent, and principal would owe the licensed professional for any prepaid rents.</td>
<td>The question of the right to terminate the relationship carries great weight. The right to terminate the licensed professional at will, without cause, is strong evidence of employment. The right to terminate conveys an inherent power of the principal over the licensed professional and shows the licensed professional’s likely submission to control by the principal.</td>
</tr>
</tbody>
</table>
### Engagement in a Distinct Business

| The licensed professional does not operate his or her own business separate from that of the principal. The services performed are an integral part of the principal’s business. The licensed professional performs all of his or her services at the principal’s place of business and under the principal’s name. The licensed professional does not advertise his or her services. The principal’s name is on the business license. The business cards of the licensed professional have the principal’s business identified on them. The principal sets the fees for services, products, and merchandise purchased by clients. The principal absorbs the loss when the customer does not pay or issues a non-negotiable check. The principal in effect guarantees payment for services rendered by the licensed professional and the licensed professional does not incur the entrepreneurial risk of loss. The principal’s name is on the credit card machine. The principal provides liability insurance and worker’s compensation coverage. The principal assigns customers to the licensed professional. The principal maintains an appointment book. If the licensed professional cannot perform or complete a job for a customer, he or she is required to notify the principal who arranges for a substitute. The principal controls the employment relationship. The licensed professional has no provision for a paid vacation. The licensed professional absorbs the loss from non-payment by the customer. The licensed professional has no provision to separate personal funds from business funds. The licensed professional sets his or her own hours of work. The licensed professional sets his or her own appointments. The licensed professional operates an independent business separate from that of the principal. The relationship between the principal and the licensed professional is that of a landlord and tenant. The licensed professional has a business license where required, is properly licensed by the Department of Consumer Affairs for the type of services performed and advertises at his or her own expense, including the purchase of his or her own business cards. The licensed professional has his or her separate clientele and the client lists are the property of the licensed professional and not the principal. The licensed professional is not required to participate in the principal’s advertised specials. The licensed professional pays for his or her own products and merchandise, and absorbs losses from a client’s failure to pay for services, or non-negotiable checks. The licensed professional is personally responsible for his or her own performance and makes refunds to customers from his or her own funds. The licensed professional carries the necessary liability insurance for the services performed. Through this the licensed professional bears the entrepreneurial risk of loss. The licensed professional sets his or her own appointments. The licensed professional sets his or her own hours of work. The licensed professional determines whether or not a walk-in customer will be served and can refuse to serve any. | This element carries great weight. If the licensed professional does not have an established separate business, distinct from that of the principal, and the services are performed in the furtherance of the principal’s business, great weight would be given towards employment. If the licensed professional has a separate business, distinct from that of the principal, where he or she can make business decisions, which would enable him or her to earn a profit or incur a financial loss, great weight would be given towards independence. |
Statutory Employees

Employee by law under a specific statute.

Examples include, but are not limited to:

✓ Corporate officers
✓ Unlicensed contractors
✓ Certain Limited Liability Company (LLC) members

Resources:

Statutory Employees (DE 231SE)
Payments to Corporate Officers (DE 231PC)
Limited Liability Entities (DE 231LLC)
Additional Resources

- California Employer’s Guide (DE 44)
- Information Sheet: Employment (DE 231)
- Employment Determination Guide (DE 38)
- Determination of Employment Work Status for Purposes of State of California Employment Taxes and Personal Income Tax Withholding (DE 1870)
- Employee or Independent Contractor Seminars at: http://www.edd.ca.gov/Payroll_Tax_Seminars/
e-Services for Business

- Fast, easy, and secure way to manage your payroll taxes online.
- View and edit returns or reports prior to submission.
- Available 24 hours a day, 7 days a week.

https://eddservices.edd.ca.gov/index.html
e-Services for Business Features

- Register for an employer account
- File returns and reports online
- Make payments by EFT or credit card
- View account balance
- View payroll tax rates
- Make account updates
- View previous returns and payments
- Close account
Thank You!

Questions?
State Labor Law
The mission of the California Labor Commissioner's Office is to ensure a just day's pay in every workplace in the state and to promote economic justice through robust enforcement of labor laws. By combating wage theft, protecting workers from retaliation, and educating the public, we put earned wages into workers' pockets and help level the playing field for law-abiding employers. This office is also known as the Division of Labor Standards Enforcement (DLSE).
Wages

- Commissions
- Hourly
- Minimum wage
- Overtime
- Piece-rate
- Salary
Labor Code § 204.1 defines commissions as: “Compensation paid to any person for services rendered in the sale of such employer’s property or services and based proportionately upon the amount or value thereof.” Keyes Motors v. DLSE (1987) 197 Cal.App.3d 557.
### Minimum Wage

<table>
<thead>
<tr>
<th>Date</th>
<th>Minimum Wage for Employers with 25 Employees or Less</th>
<th>Minimum Wage for Employers with 26 Employees or More</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1, 2017</td>
<td>$10.00/hour</td>
<td>$10.50/hour</td>
</tr>
<tr>
<td>January 1, 2018</td>
<td>$10.50/hour</td>
<td>$11.00/hour</td>
</tr>
<tr>
<td>January 1, 2019</td>
<td>$11.00/hour</td>
<td>$12.00/hour</td>
</tr>
<tr>
<td>January 1, 2020</td>
<td>$12.00/hour</td>
<td>$13.00/hour</td>
</tr>
<tr>
<td>January 1, 2021</td>
<td>$13.00/hour</td>
<td>$14.00/hour</td>
</tr>
<tr>
<td>January 1, 2022</td>
<td>$14.00/hour</td>
<td>$15.00/hour</td>
</tr>
<tr>
<td>January 1, 2023</td>
<td>$15.00/hour</td>
<td></td>
</tr>
</tbody>
</table>
The rate of compensation for rest periods shall be the *higher* of:

An average hourly rate determined by dividing the total compensation for the workweek, exclusive of compensation for rest and recovery periods and any premium compensation for overtime, by the total hours worked during the workweek, exclusive of rest and recovery periods.

The applicable minimum wage.
An employee is assigned to perform piece-rate work each day, five days per week, from 8:00 a.m. to 4:30 p.m. The employee takes a 30-minute meal period each day and two ten-minute rest periods each day. The employee is continuously engaged in piece-rate work except for the daily 30-minute meal period and the daily two 10-minute breaks. Employee’s total piece-rate earnings for the week are $500.00.

- Hours assigned to piece-rate work = 40 hrs.
- Rest period hours = 100 minutes/60 minutes = 1.67 hrs.
- Piece-rate hours = 40 hrs. - 1.67hrs. = 38.33 hrs.
- Hourly piece-rate wage = $500.00/38.33 hrs. = $13.04
- Rest period payment = $13.04 x 1.67 hours = $21.78
- Total Compensation = $500.00 + $21.78 = $521.78
Required Posters

- Industrial Welfare Commission Order 2 – Personal Service Industry
- Paid Sick Leave
- Payday Notice
- Notice to Employees – Injuries Cause by Work
- Required Workplace Posting for All California Barbering and Cosmetology Licensees
- Whistleblower Protections
Creating a safe and healthy workplace

BRANDON HART, PROGRAM MANAGER
DEPARTMENT OF INDUSTRIAL RELATIONS – CAL/OSHA
Complaints may be filed about hazard(s) in the workplace by the contacting Cal/OSHA district office that serves the location of your job site.
Cal/OSHA complaint process

- In person
- Phone call
- Phone message
- Email
- Letter
- Fax
Complaint validity

**Complaint must:**

- Contain sufficiently specific information to allow a determination of the existence of:
  - Workplace hazard or
  - Violation of Title 8

- Fall under Cal/OSHA jurisdiction
- Be outside of any Cal/OSHA abatement period
- Reflect genuine concern over workplace safety
Complaint severity (or seriousness)

- **Imminent Hazard**
  - Could cause death or serious physical harm immediately or before the imminence of the danger can be eliminated through regular enforcement procedures
  - Investigate immediately, not > 1 work day

- **Serious**
  - Realistic possibility that death or serious physical harm could result from actual hazard
    - Investigate within 3 working days

- **Non-Serious**
  - Investigate within 14 calendar days
Consultation Onsite Visit Process

- Small employer/high hazard industry or activity
- Free, Confidential, and Independent of Enforcement Activities
- Requests – employer generated only
- Initials, Training and Assistance, Follow-up Visits and Interventions
- Scope of Visits - Controlled by Employer
Consultation Onsite Visit Process

Walk-through

- Full Service vs Limited
- Loss Analysis
- IPP review and related programs
- Hazard survey, IH monitoring if applicable
- Informal or formal training

Closing conference

- Review hazards and severity
- Review obligation to correct and post
Cal/OSHA provides consultative assistance to employers and employees through a variety of services including:

- On-site Visits
- Offsite Consultation (Telephone Support)
- Educational Materials (Publications and eTools)
- Educational Outreach
- Partnership Programs
- High Hazard Employer Program

**General Industry**
- Ergonomics
- Lockout/Tagout
- Effective IIPP
- Hazcom Program
- Confined Space
- Do's and Don'ts
- FAQs

**Construction Industry**
- Construction Guide
- Ladder Safety
- Effective IIPP
- Youth in Construction
- Do's and Don'ts
- FAQs

**Agricultural Industry**
- Heat Illness Prevention
- Effective IIPP
- FAQs

**Partnership Programs**
- Golden Gate
- SHARP
- Cal/VPP
Visit [http://www.dir.ca.gov/dosh/consultation.html](http://www.dir.ca.gov/dosh/consultation.html) for a listing of our services.

Contact Cal/OSHA for the various Consultation Programs:
Toll-free Number: **1-800-963-9424**

Internet: [http://www.dir.ca.gov/dosh/consultation.html](http://www.dir.ca.gov/dosh/consultation.html)
Safety Data Sheets
<table>
<thead>
<tr>
<th>INGREDIENT</th>
<th>USAGE</th>
<th>SYMPTOMS OF OVEREXPOSURE*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acetone</td>
<td>Nail polish remover, fingernail glue remover&lt;sup&gt;6&lt;/sup&gt;</td>
<td>Overexposure may cause headache, dizziness, irritation to skin, eyes, and throat, and central nervous system depression&lt;sup&gt;1&lt;/sup&gt;</td>
</tr>
<tr>
<td>Benzoyl Peroxide</td>
<td>Powder additive for artificial nails&lt;sup&gt;3,5&lt;/sup&gt;</td>
<td>Overexposure may cause irritation to eyes, skin, nose, mouth, throat, and lungs, and skin rash&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>Butyl acetate</td>
<td>Nail polish&lt;sup&gt;4,7&lt;/sup&gt;</td>
<td>Overexposure may cause irritation to eyes, skin, nose, mouth, and throat, headache, dizziness, skin rash, confusion and/or haziness&lt;sup&gt;1,2&lt;/sup&gt;</td>
</tr>
<tr>
<td>Butyl methacrylate</td>
<td>Artificial nails&lt;sup&gt;4&lt;/sup&gt;</td>
<td>Overexposure may cause irritation to eyes, skin, nose, mouth, and throat, shortness of breath, and skin rash&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>Camphor&lt;sup&gt;**&lt;/sup&gt;</td>
<td>Nail polish&lt;sup&gt;4&lt;/sup&gt;</td>
<td>Overexposure may cause irritation to eyes, skin, nose, mouth, and throat, nausea, vomiting, diarrhea, headache, dizziness, and in extreme cases of overexposure, uncontrollable muscle contractions&lt;sup&gt;1,2&lt;/sup&gt;</td>
</tr>
<tr>
<td>Dibutyl phthalate&lt;sup&gt;**&lt;/sup&gt;</td>
<td>Nail polish, nail hardener&lt;sup&gt;3&lt;/sup&gt;</td>
<td>Overexposure may cause irritation to eyes, stomach, and upper respiratory system. Prolonged exposure to high concentrations may be hazardous to human reproduction and development&lt;sup&gt;1,2&lt;/sup&gt;</td>
</tr>
<tr>
<td>Ethyl acetate</td>
<td>Nail polish&lt;sup&gt;5,6&lt;/sup&gt;, fingernail glue&lt;sup&gt;8&lt;/sup&gt;</td>
<td>Overexposure may cause irritation to eyes, skin, nose, mouth, and throat, skin rash, confusion and/or haziness&lt;sup&gt;1,2&lt;/sup&gt;</td>
</tr>
<tr>
<td>Ethyl cyanoacrylate</td>
<td>Fingernail glue&lt;sup&gt;4,5,6&lt;/sup&gt;</td>
<td>Overexposure may cause irritation to eyes, mucous membranes, and skin, and skin sensitization&lt;sup&gt;2,4&lt;/sup&gt;</td>
</tr>
<tr>
<td>Ethyl methacrylate</td>
<td>Artificial nails&lt;sup&gt;4,5,6&lt;/sup&gt;</td>
<td>Overexposure may cause irritation to eyes, skin, and respiratory tract, and skin sensitization&lt;sup&gt;2,4&lt;/sup&gt;</td>
</tr>
<tr>
<td>Formalin&lt;sup&gt;<strong>,</strong>†&lt;/sup&gt;</td>
<td>Nail hardener&lt;sup&gt;4&lt;/sup&gt;</td>
<td>Overexposure may cause irritation to eyes, nose, skin, throat and respiratory system, and wheezing. Prolonged exposure may cause asthma-like respiratory problems&lt;sup&gt;3&lt;/sup&gt;. Substance may be a carcinogen if inhaled in high concentrations or for long periods&lt;sup&gt;1,2&lt;/sup&gt;</td>
</tr>
</tbody>
</table>
**Safety Data Sheet**

May be used to comply with OSHA’s Hazard Communication Standard, 29 CFR 1910.1200. Standard must be consulted for specific requirements.

**IDENTITY (As Used on Label and List)**

<table>
<thead>
<tr>
<th>Item Number: 9404632</th>
</tr>
</thead>
<tbody>
<tr>
<td>Good Sense Regular Scent Nail Polish Remover</td>
</tr>
</tbody>
</table>

Note: Blank spaces are not permitted. If any item is not applicable, or no information is available, the space must be marked to indicate that.

**Section I**

<table>
<thead>
<tr>
<th>Davion Inc.</th>
<th>Emergency Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>703-527-3867 or 800-424-9300</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (Number, Street, City, State, and ZIP Code)</th>
<th>Telephone Number for Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>29-75 Riverside Avenue</td>
<td>973-485-0793</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Newark, New Jersey 07104</th>
<th>Date Prepared</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>August 27, 2008</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date Revised</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>September 20, 2010</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature of Preparer (optional)</th>
</tr>
</thead>
</table>

**Section II - Hazardous Ingredients/Identity Information**

**Hazardous Components:**

<table>
<thead>
<tr>
<th>Chemical</th>
<th>CAS No.</th>
<th>OSHA PEL</th>
<th>ACGIH TLV</th>
<th>Other Limits Recommended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acetone (CAS No. 67-64-1)</td>
<td>67-64-1</td>
<td>1000 ppm (TWA)</td>
<td>2400mg/m³</td>
<td>5000ppm(TWA)</td>
</tr>
</tbody>
</table>

| Ingredients: | Water, Glycerin, Fragrance, Yellow 11 (CI 47000) |

Emergency overview:
Use according to label directions.

**Section III - Physical/Chemical Characteristics**

<table>
<thead>
<tr>
<th>Appearance</th>
<th>Product</th>
<th>Pale Yellow liquid with a fragrant smell.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acetone</td>
<td></td>
<td>Clear, colorless, volatile liquid.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Boiling Point</th>
</tr>
</thead>
<tbody>
<tr>
<td>22°C (68°F)</td>
</tr>
<tr>
<td>36°C (96°F)</td>
</tr>
</tbody>
</table>
**Section IV - Fire and Explosion Hazard Data**

<table>
<thead>
<tr>
<th>Property</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vapor Pressure (mm Hg)</td>
<td>0.823</td>
</tr>
<tr>
<td>Melting Point</td>
<td>-95.3°C (-199°F)</td>
</tr>
<tr>
<td>Vapor Density (AIR = 1)</td>
<td>2.0</td>
</tr>
<tr>
<td>Evaporation Rate</td>
<td>&gt;7</td>
</tr>
<tr>
<td>Solubility in Water</td>
<td>Miscible in all proportions</td>
</tr>
<tr>
<td>% Volatiles by volume @ 21°C</td>
<td>100</td>
</tr>
</tbody>
</table>

### Flammable Limits

- **Auto ignition Temperature**: 465°C (869°F)
- **Flash Point (Method Used)**: -4°F (-20°C) (Closed Cup)
- **LEL**: 2.5%
- **UEL**: 12.8%

**Extinguishing Media**
Use alcohol resistant foam, dry chemical powder, carbon dioxide or water spray

**Special Fire Fighting Procedures**
In the event of a fire, wear full protective clothing and NOISH-approved self-contained breathing apparatus with full face piece operated in the pressure demand or the positive pressure mode.

**Unusual Fire and Explosion Hazards**
Upon decomposition, this product may emit carbon dioxide, carbon monoxide and/or low molecular weight hydrocarbons.

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**Section V - Reactivity Data**

### Stability

- **Stable under normal ambient temperature**: 21°C (70°F)
- **Incompatibility (Materials to Avoid)**: Strong oxidizing agents, strong acid and strong bases.

### Hazardous Decomposition or Byproducts
Carbon dioxide and carbon monoxide

### Hazardous Polymerization

<table>
<thead>
<tr>
<th>May Occur</th>
<th>Will Not Occur</th>
<th>Conditions to Avoid</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>Y</td>
<td>N/A</td>
</tr>
</tbody>
</table>

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**Section VI - Health Hazard Data**

### Route(s) of Entry:

<table>
<thead>
<tr>
<th>Inhalation</th>
<th>Eyes</th>
<th>Ingestion</th>
<th>Skin</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inhalation of vapors irritates the respiratory tract. May cause coughing, dizziness, dullness, and headache.</td>
<td>Liquid or vapor may cause irritation.</td>
<td>Harmful if swallowed of larger amount. May produce abdominal pain, nausea and vomiting</td>
<td>Prolonged and repeated skin contact may cause redness, pain, drying and cracking of the skin.</td>
</tr>
</tbody>
</table>
Signs and Symptoms of Exposure:
Eye irritation, and if ingested – vomiting or diarrhea

Medical Conditions Generally Aggravated by Exposure:
Use of alcoholic beverages enhances toxic effect. Exposure may increase the toxic potential of chlorinated hydrocarbons such as chloroform and trichloroethane.

Section VII – Emergency and First Aid Procedures

Inhalation:
Remove source of contamination or move victim to fresh air. If not breathing, apply artificial respiration. If breathing is difficult, give oxygen. Get medical attention.

Eye: Flush eyes with plenty of water for at least 20 minutes. For contact lens users, remove lens and flush with water. If irritation persists, seek medical attention.

Ingestion:
Do not induce vomiting. Contact Poison Control Center and seek medical attention.

Skin Contact:
Flush skin with plenty of water for at least 15 minutes. Remove contaminated clothing and shoes. If irritation continues, get medical attention.

Section VIII – Precautions for Safe Handling and Use

Steps to Be Taken in Case Material is Released or Spilled:
Evacuate personnel to a safe area. Remove all sources of ignition. Contain and collect spillage with non-combustible absorbent material (e.g. sand, earth) and place in a compatible labeled waste container for disposal in accordance with local, state and federal regulations. Prevent discharge to open waters.

Precautions to Be Taken in Handling and Storing
Keep the container tightly closed. Store in a cool, dry and well-ventilated area.

Other Precautions
Keep out of the reach of children.

Section IX – Control Measures/Personal Protection

Engineering Controls
Normal room ventilation is usually adequate to keep employee exposure under below the Airborne Exposure Limits. Local Exhaust is recommended if possible.

Respiratory Protection
If the exposure limit is exceeded and engineering control is not feasible, a half -face organic vapor respirator may be worn for up to ten times the exposure limit. A full face organic vapor respirator may be worn up to 50 times the exposure limit.

For emergencies, or instances where the exposure limit is not known, use a full-face piece positive pressure respirator.

Eye/ Face Protection
Use chemical safety goggles and or full face shield where splashing is possible. Maintain Eye wash fountain and quick-drench facilities in work area.

Skin protection:
Where gloves, lab coat, apron or coveralls, as appropriate to prevent skin contact.

Other Protective Clothing or Equipment
Container should be bonded and grounded for transfer to avoid static sparks. Storage and use area should be no smoking areas. Use non-sparking type tools and equipment, including explosion proof ventilation.
Q&A