The recent changes in California regulations and case law and the more recent United States Supreme Court decision in Young v. United Parcel Service, Inc., 135 S. Ct. 986 (2015), regarding pregnancy in the workplace should cause California employers to pause and consider whether their policies and practices are keeping pace.

Protection for women in the workplace has come a long way since before the federal Pregnancy Discrimination Act of 1978 ("PDA"). That legislation was born in response to the 1976 United States Supreme Court decision in General Electric Co. v. Gilbert, 429 U.S. 125, in which Gilbert and a class of similar women claimed that GE discriminated against them through its disability benefits plan because pregnancy was specifically excluded from the list of covered disabilities. The Court disagreed, holding that GE’s plan lawfully discriminated against a condition, not a gender, and that pregnancy was not contemplated within the definition of sex under Title VII of the Civil Rights Act of 1964 (Title VII). Congress responded to GE’s victory by passing the PDA, effectively broadening Title VII to prohibit employer discrimination on the basis of a woman’s pregnancy (current, past or potential), childbirth and related medical conditions. Bottom line? The PDA requires that pregnant employees be treated the same as non-pregnant employees who are similar in their ability or inability to work. (California Fed. Sav. & Loan Ass’n v. Guerra, 479 U.S. 272, 290 (1987).)

More recently to commence 2013, California’s Department of Fair Employment and Housing (“DFEH”) expanded protection for pregnancy through regulations interpreting California Pregnancy Disability Leave (“PDL”) and its potential interaction with the California Family Rights Act (“CFRA”) and California’s Fair Employment and Housing Act (“FEHA”). While it is old news that a pregnant California employee could qualify for protected leave of 17 and 1/3 weeks under PDL, and then 12 weeks under CFRA to bond with the newborn, the 2013 regulations made headline news by specifying that additional leave may be available under FEHA as a reasonable accommodation for a qualifying disability. Because employers have no “undue hardship” defense to the first 29 and 1/3 weeks of leave, claiming undue hardship to continued leave under FEHA becomes more difficult.

Most recently, the US Supreme Court decided Young v. United Parcel Service, Inc., holding that UPS’s “light duty” work program may violate Title VII because it was limited, in part, to employees with work injuries or qualifying disabilities under the Americans with Disabilities Act ("ADA"). The Court reversed summary judgment for UPS because the lower courts failed to consider “why, when the employer accommodated so many, could it not accommodate pregnant women as well?” With this question as the catalyst, the Court redesigned the traditional liability analysis in Title VII cases when pregnancy accommodation is at issue. After an employee has met her prima facia burden of alleging a failure to accommodate and the employer has articulated a legitimate, non-discriminatory reason in response, the employee's burden to prove pretext has been relaxed to simply providing evidence “that the employer accommodates a large percentage of non-pregnant workers while failing to accommodate a large percentage of pregnant workers.”

In light of these recent developments regarding pregnancy, employers should carefully review their policies and practices touching on all aspects of employment, but especially leave, return-to-work, light duty, and benefits to assure compliance, which will help prevent plaintiffs from clearing the now lowered pretext hurdle.

For more information, contact James P. Carter at jamescarter@paulhastings.com or visit www.paulhastings.com.
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As a result of changes made by the US State Department to the monthly Visa Bulletin, more intending immigrants can file for the final stage of their green card applications sooner. There is a quota on green cards that depend on the applicant’s country of birth and the preference classification he or she is immigrating through. Jobs that require higher degrees of education and/or experience qualify intending employment-based immigrants to immigrate faster. The waiting list caused by quotas makes some intending immigrants have to wait 10+ years to file the final stage of their green card application, known as “adjustment of status”. During this period of time, generally, applicants must stay with their sponsoring employer lest they start over with another employer.

The State Department, the agency that manages the numbers of immigrants, has redesigned the Visa Bulletin which comes out monthly. It now, not only indicates which applicant’s turn has been reached such that they can file for adjustment of status, but allows intending immigrant in the queue to file substantially before their turn is actually reached which results in several benefits to intending immigrants. One significant benefit is the ability of spouses to obtain work permits. Another is enhanced job mobility during this long process. Once adjustment of status applications are pending for 180 days, the intending immigrant can “port” his or her green card application to another employer if the new job is in the same or similar occupation.

Employers have mixed reviews of this new measure because they might lose key workers sooner than they otherwise might have. On the other hand, additional recruitable talent will be on the market sooner.

October is the first month that intending immigrants can accelerate the filing of their adjustment of status applications. Mitch Wexler is a partner with the leading immigration law firm, Fragomen Worldwide. He sits on the firm’s Executive Committee and manages the firm’s Irvine and LA offices. Mitch is a certified Specialist in Immigration & Nationality Law and has been practicing immigration law exclusively for 30 years. mwexler@fragomen.com

Beginning in 2016, employers with 51 to 99 employees will lose their coveted status as the controversial law pushes the large-group employee threshold to 100 full-time employees. 51 to 99 employers will be re-defined as a “small employer” and will join small group (currently defined as a group of 2 to 50 eligible employees) and face:

- Double-digit rate increases. Converting to ACA plans from traditional grandfathered plans
- Geographical and Age Banding. Small group plans no longer use composite, or averaged ratings to determine cost. Monthly premiums will vary by employee based on their age, demographics and home zip code.
- Rate Reversal. Rates cannot differ by more than a ratio of 3 to 1, meaning that the rate for a 65-year-old cannot be more than 3 times the rate for a 21-year-old on your payroll. In this tidal change, relative rates for younger employees will increase, while older employees go down.
- Fewer Yet More Confusing Plan Choices. Get ready for metal tier confusion. Cost-sharing plan features must meet coverage ratings of bronze to platinum and fit within ACA requirements.
- Increased IRS reporting. Form 1095-C, Employer-Provided Health Insurance Offer and Coverage and Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Return are due on February 28.

Fortunately, there is an alternative to accepting the new reality that ACA has brought upon small businesses. And as a Professional Employer Organization (PEO) Emplicity can help you retain the large group status and offer your employees the best benefits possible.

For further guidance and information, call Emplicity today at 877.476.2339 or email Courtney Enloe at cenloe@emplicity.com for more information.
What’s New at Saddleback College’s Economic and Workforce Development Division?

by Israel S. Dominguez, MBA, Director of Economic & Workforce Development, Saddleback College

As the Director of Economic and Workforce Development at Saddleback College, I serve as the primary external workforce and training representative of the college to agencies, consortia, partnerships, and regional workforce groups throughout the region, as well as to cultivate and promote positive and substantive relationships with local business and industry.

More specifically, my role is to expand relationships and forge stronger partnerships with business and industry in the region. Additionally, I am directly responsible for collaborating with strategic partners and organizations such as Orange County Workforce Investment Board, the Orange County Business Council, South Orange County Economic Coalition, Goodwill Industries, The Small Business Administration, Small Business Development Centers, Chambers of Commerce, City Managers, Economic Development Managers, and other regional colleges.

I am proud to say that the Saddleback College Economic and Workforce Development (EWD) Division facilitates a variety of solutions for employment development and workforce training.

We deliver customized training solutions to train or retool the workforce of south Orange County employers.

The benefits of High Value Customized Training through Saddleback College include:
- Flexible, Rapid Delivery System of Training and Services – Your place of business, third party location or at Saddleback College
- Single Point of Contact for Business and Employers
- Customized Solutions
- Performance Improvement
- A Better Trained Workforce

We provide fee-based advanced business consulting to regional businesses, industry sectors, city and state agencies, and chambers of commerce; and thereby promote and support growth of the regional economy. Areas of expertise include but not limited to:

- Access to capital, business and contract law, customer service, e-commerce, economic research and analysis, financial analysis, growth and investment strategies, international trade, marketing strategies, marketing research, operations management, real estate, and strategic planning.

Saddleback College is expanding its Cooperative Work Experience (CWE) program. CWE is a venture in which students, employers and Saddleback College work together to provide relevant, quality education and valuable work-related experiences for the student. It is called CWE because it is dependent upon employers and educators collaborating to form a more complete educational program for the students.

The program helps maintain a flow of trained personnel into the occupational field, reducing the cost of employee turnover by employing people who are on a career path. The CWE student develops work objectives with his or her supervisor which furthers the employer’s goal and the employee’s work performance. The employer is provided with the opportunity to communicate business and industry needs to the college thus helping the college to remain current with industry standards.

Over the next few months, Saddleback College will be developing the 2016 South Orange Economic Report and will present the findings to businesses and strategic partners in February 2016. Over the next one to two years, my EWD colleagues and I will implement many of the recommendations from the 2015-2020 Economic and Workforce Development plan.

I encourage Orange County Business Journal readers to contact me to learn more on how we can assist their company with many of the aforementioned services and programs.

Israel S. Dominguez, MBA, Director of Economic & Workforce Development
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Even though social media has changed the dynamics, personal networking remains the most effective approach to building meaningful professional relationships. Balancing digital and personal approaches to networking can yield many opportunities and provide a vibrant resource of ideas, connections and knowledge in your career.

Be Active and In Person
Being an active member of a networking group or professional association provides lasting relationships and creates connections with people who know you on a first-name basis.

While a LinkedIn profile showcases professional history and skill sets, personal networking offers a deeper level of connecting within a group. Benefits include:
- Expanding professional and personal horizons
- Creating personal and lasting connections
- Being a resource to help others
- Exchanging ideas and knowledge
- Intended tone successfully understood

Create a Personal Networking Action Plan
Before attending a networking event, develop an action plan outlining what you want to achieve. Spend time engaging in conversations as opposed to rushing around handing out business cards. Here are some tips to help prepare for a networking event:
- Maintain a positive and optimistic attitude
- Be yourself and look to engage in a conversation, not make a sales pitch
- Concentrate on the mindset “How can I help you?” not, “What can you do for me?”
- Be well read on the latest industry news and trends to start and/or contribute to conversations
- Ask questions and pay close attention to insights and opinions that might give you a professional edge
- Use the back of a business card to take notes from conversations. This shows you are attentive and organized
- Offer your expertise as a resource to help others

The Ever Important Follow Up
Proactively reaching out to those you meet is the most effective way to stand out in the crowd. Here are some tips for turning acquaintances into vital connections:
- Follow up with new contacts within 48 hours after a networking event by email, phone or go the extra mile by sending a hand written note
- Refer to your notes written on the back of business cards to personalize your follow up
- Focus on building mutual understanding and trust before doing business
- Be a resource for a new contact by sending articles or links to points of interest both personal and professional
- Extend an invitation for coffee or lunch
- Introduce a new connection to someone you know who might benefit from the relationship

Through networking, you become a trusted professional among influential members of the business community. This significantly increases business referrals, recommendations, job leads, and most of all, confidence that you are not alone.

Lisa Pierson
Lisa Pierson is the President of Kimco Staffing Services. Headquartered in Southern California since 1986, Kimco has the market expertise to help companies find top talent and the business acumen to help our clients navigate California’s unique employment environment. Our unique approach to staffing focuses on individualized service, customized solutions, and a commitment to deliver “Hire Results”!
You can reach Lisa at lpierson@kimco.com or 949.331.1102.

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E1/E2 Visas

Investment-based immigration for qualified foreign entities and entrepreneurs

by Richard M. Wilner, Partner, Wilner & O’Reilly, APLC

E-1 and E-2 visas enable eligible foreign nationals and/or the companies for which they work overseas to do business in the United States. At the outset, the foreign national or company must be from a country that has a treaty of Friendship, Commerce and Navigation (FCN) with the United States. E-1 visas are for “trade” while E-2 visas are for investment.

The trade or investment must be “substantial”. Substantial in the context of trade requires that trade between the United States and the treaty country “be a continuous flow that should involve numerous transactions over time... focus [is] primarily on the volume of trade conducted...and the monetary value of the transactions.” (9 FAM 41.51 N6). Substantial in the context of an (E2) investment means “not marginal”. A marginal enterprise “an enterprise that does not have the present or future capacity to generate more than enough income to provide a minimal living for the treaty investor and his or her family” within five years. (9 FAM 41.51 N11)

E1/E2 Visas are non-immigrant. Consequently, the E-1/E-2 visa holder can avail himself of creative tax planning and potentially avoid taxation on worldwide income. Moreover, these visas are flexible and the application process rather quick. Spouses of principal visa holders are not required to be from the treaty country and they are eligible to an unrestricted work authorization. If lawfully present in the United States, one can change status to E-1/E-2; if overseas, one can apply for the visa at the consulate in its first instance since unlike most every other type of visa, there is no requisite pre-application process in the United States.

Although these are investment visas, these are not EB5 visas. There is no minimum investment of $500,000 or $1,000,000 and there is no job creation requirement. In fact, unlike the overwhelming majority of persons who buy permanent residency through investing in a regional center (EB5), one would actively be involved in the E2 business. There is no cap on the amount of these visas that can be issued per fiscal year nor a backlog due to lack of visa availability. So long as the enterprise is viable and meets the statutory requirements for E visas, the status can be renewed indefinitely, traditionally in increments of five years.

Although large corporations often obtain E visas and rotate their employees through U.S. operations, in this writer’s opinion, the visa is more appropriately used by qualified foreign entrepreneurs and small businesses understandably seeking the opportunity of establishing a presence in the United States.

Richard M. Wilner is board certified as a specialist in immigration and nationality law by the State Bar of California’s Bureau of Legal Specialization. He is a partner in the firm of Wilner & O’Reilly, APLC where he chairs the firm’s employment based immigration group. Contact him at richard@wilneroreilly.com or visit www.wilneroreilly.com.
California employers have looked more and more to adopting arbitration agreements to minimize the risk of employment litigation and, significantly, potential class action litigation. Employers have been encouraged by some recent cases upholding class action waivers in arbitration agreements, even though the National Labor Relations Board still takes the position such clauses are problematic. Unfortunately, the California legislature has passed AB 465, “Contracts against Public Policy,” which could impact the use of employment arbitration agreements. The Governor has not signed this bill, but it is pending at the time of this article.

AB 465 would add a new provision to the California Labor Code to prohibit employers from requiring employees to agree to waive any legal right, penalty, forum, or procedure for employment law violations as a condition of employment or continued employment. Meaning, the employer would likely need to provide separate consideration in exchange for employees signing arbitration agreements, among other possible changes. It would also make it unlawful to threaten, retaliate, or discriminate against any person who refuses to sign such an agreement. AB 465 expressly applies to private arbitration agreements.

If AB 465 is signed by the Governor, the law would affect arbitration agreements entered into on or after January 1, 2016. If enacted, there may be possible legal challenges to AB 465 in federal court in light of the Federal Arbitration Act (“FAA”), which has been interpreted to preempt state law when “applied in a fashion” that disfavors arbitration. However, employers will need to comply with AB 465’s terms if signed by the Governor unless there is a successful challenge to the law.

Employers should monitor the status of AB 465 and consult with an attorney regarding the requirements of this new bill when reviewing or evaluating California arbitration agreements in the workplace.

For more information about AB 465, please contact the author or the Jackson Lewis attorney with whom you regularly work.

Jonathan A. Siegel is a shareholder in the Orange County office of Jackson Lewis, an AmLaw 100 firm dedicated to representing management exclusively in workplace law. Contact Jonathan at 949.885.1360 or Siegel@jacksonlewis.com.

Controversial Bill Addressing Employee Arbitration Agreements Moves to Governor’s Desk
by Jonathan A. Siegel, Shareholder, Jackson Lewis

Think Outside the Business Jargon Box
by Kathi Guiney, SPHR, GPHR, President YES!HRSolution

If you’re still “thinking outside the box,” you’re really not. For years, “think outside the box” has topped business jargon people would like to forget. And this, like other jargon, isn’t just annoying, it isn’t clear language. Lessen annoyance and improve communication by forgetting this business jargon immediately:

- “Deep dive” – Unless you’re scuba diving for sunken treasure, what does this phrase even mean? Ditch the diving suit and try, “Research this issue and get more details.”
- “Peel the onion” – This “deep dive” forerunner conjures up bad breath and unquenchable tears; not exactly positive imagery.
- “It is what it is” – This phrase manages to sound dismissive, resigned, vague, and overly literal all at once, all while saying nothing of value. What is “it?” Could you make “it” better with a noun: “A chair is what a chair is?” Nope! Nothing can make this phrase meaningful. Instead, try, “We can’t change that fact, but we can….”
- “No worries” – We say this when a project is delayed, sent with errors, or just didn’t go as planned. This polite, if not disingenuous, response actually means, “I really am worried, but I hope things will get better.”
- “Go forward” – Unless Doc Brown shows up with a DeLorean, there’s no time-traveling to fix the past.
- “At the end of the day” – Another phrase that suffers under its own literality, this is often said when a decision is pending: “At the end of the day, we will look at all factors and make a decision.” So is everyone supposed to hang out until 5:05 p.m. for the results show? Let people go home: try, “We will review all factors as part of the decision.”

At the end of the day, let’s deep dive into effective business phrases and go forward into new territory. And if you have any questions—no worries; it is what it is.

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The last major wave of reform brought on by the Affordable Care Act (ACA) is set to take effect in 2018. Effective with taxable years beginning on January 1 of that year, the excise tax, or “Cadillac” tax, will be imposed on all group-sponsored plans. The law imposes a 40% excise tax on plan costs that exceed pre-determined dollar limits. When the ACA was initially written, the tax was supposed to affect only a small percentage of plans that offered very rich benefits. Unfortunately, with continued rising costs, increasing chronic disease, and an aging U.S. population, by the time 2018 arrives we could see anywhere from 20-51% of plans impacted by the tax. In response, many employers are taking steps to avoid or mitigate their Cadillac tax exposure. Here are some strategies that we suggest to ensure employers minimize their tax risk:

1. **Reduce the medical plan design value.** This is where many plan sponsors will first turn, because it’s simple and effective. Employers need to be careful that they don’t reduce the plan design benefits to levels that are too low. Otherwise, they risk dropping the plan design below the 60% actuarial minimum value standard applicable under the ACA’s employer play-or-pay mandate.

2. **Consider other plan modifications.** Rather than just reducing the plan design, employers can consider alternative plan changes. Examples include a reduction in the size of the provider network, a shift to a value-based plan design structure, or the promotion of medical tourism.

3. **Increase health and productivity measures.** Another way to reduce costs is to improve the health of the covered population. Investing in more robust wellness and care management programs, along with more analysis of the health drivers using data warehousing tools, can propel savings and help lower the trend of the plan. This will help employers stay under the penalty thresholds longer.

4. **Manage funding of HSA account-based plans.** As of now, pre-tax contributions to Health Savings Accounts (HSAs) will count toward the tax calculation. Eliminating, reducing, or moving contributions to post-tax will help lower plan costs subject to the tax. An employer eliminating HSA contributions furthers the strategy of reducing the plan design value of the core group health plan, but in turn erodes their support of consumerism. This tactic would require careful communications. Alternatively, making HSA contributions uniformly through the year rather than by lump sum would be less disruptive than eliminating contributions.

5. **Optimize plan rate tiers.** Many plans have their rates set on a three- or four-tier basis. The cost thresholds for the tax are only two-tier (self-only and other than self-only). Since the tax owed is assessed per individual, there may be an opportunity to convert rates to a two-tier basis and re-calculate the difference between single and family rates to either avoid or reduce the tax.

6. **Restrict spousal coverage.** We’ve seen an ongoing trend where employers do not allow employees to elect spousal coverage if their spouses are eligible for benefits elsewhere. A softer approach may be to impose a spousal surcharge, which might discourage the enrollment of spouses. This approach would have a less disruptive impact on employees.

7. **Have employees pay excepted benefits on a post-tax basis.** Products such as accident, critical illness, or cancer insurance are becoming more common, and if these benefits are paid post-tax by the employee, they do not aggregate toward the excise thresholds.

8. **Establish dental and vision plans as stand-alone benefits.** If the dental and vision benefits are integrated into the medical plan, their costs will be included in the tax calculations. If separated from the medical plan and provided on an insured basis, they will not be included. Employers should evaluate these strategies further to determine their impact on their particular cultures and benefits strategies.

9. **Partner with your insurance broker and employee benefits advisor.** Your broker and benefits advisor can help set a realistic expectation of your health care costs and develop a plan that meets your financial goals.

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**Don’t Get Run Over by the Cadillac Tax: Nine Strategies for Employers to Consider**

**Strategies to minimize excise tax risk**

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**Ben Alvarado**

Ben Alvarado is executive vice president and president of Wells Fargo’s Southern California Community Bank. He oversees approximately 3,800 financial professionals at 234 banking stores and manages more than $34.1 billion in deposits and $11.3 billion in loans. A 24-year banking veteran, he assumed his current role in December of 2014. Prior to being named president for the Southern California Region, he ran the Orange County-Inland Community Bank. He also has served in various positions at the company, including retail bank district manager for the Pasadena and South Bay markets; commercial loan officer; sales development coach; banking store manager; personal banking officer, and bank teller. As one of the top ranking executives in the bank, he also sits on the Management Committee, which provides oversight on operations, practices and to lines of business. Alvarado earned his bachelor’s degree at California State University, Long Beach, and an MBA from Pepperdine University. Alvarado is active in the community and serves on the board of directors for Orange County United Way; the advisory board for Miller Children’s & Women’s Hospital Long Beach; Memorial Medical Center Foundation; the board of directors for Bundles of Books in Los Alamos; the alumni board for La Salle High School in Pasadena and is the current president of Wells Fargo’s Latin Connection team member networking group.

Alvarado resides in Rossmoor with his wife and two children.

**Mercedes Meseck**

Mercedes Meseck is a Sr. Consultant and Employee Benefits Team Leader for Wells Fargo Insurance Services USA, Inc. in Orange County, CA. With 24 years of experience in the employee benefits and healthcare industry, Mercedes and her team advise their clients on company sponsored employee benefit products and services. She can be reached at 949.681.2219 or Mercedes.Meseck@wellsfargo.com.
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**Marquee Staffing**

Claudia Perez – Sr. VP, Operations

With more than 10 years in the industry, Claudia joined Marquee in 2011 where she has been vital in growing and developing the Orange County Territory. Through her strong business acumen, understanding of the market and stellar customer service, Claudia does it all! She sets the tone for building solid relationships both with her internal team and with clients. By working with Claudia, you can ensure a long standing partner for your staffing needs.