

SPECIAL REPORT: LEGAL

Lawyers Weigh In on Work-From-Home, Hybrid Employment Issues LEGAL: Changes in Workplace Agreements Prompt New Challenges for Employers

Hybrid work, telework, flex work – all these terms have become commonplace since the COVID-19 virus made trips into the office unsafe during the height of the pandemic. And now, even with vaccines readily available and life returning to some semblance of "normal," many employers are still offering employees work from home options.

According to data compiled by the **Bureau of Labor Statistics**. 34.5% of businesses increased telework for some or all their employees during the pandemic; and of those businesses, 60.2% report they expect to keep those arrangements permanent.

For the companies that are allowing flexibility with telework, there are benefits such as cost savings in office space requirements. For employees, the benefits include avoiding long commutes and more time with family. Because of this, hybrid work arrangements are expected to continue to be more common over the next decade.

And because these new arrangements created by an emergency are expected to continue, it is important for employers and employees alike to understand the labor laws that apply to these arrangements.

BY JEFF CLEMETSON

Playing Favorites "There are many traps for the unwary California employer when managing and navigating issues involving remote work," said Marie Burke Kenny, a partner at Procopio who specializes in labor and employment law.

At the top of those list of traps is potential for discrimination toward a protected class. In California, protected categories include race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex (which includes pregnancy, childbirth, breastfeeding, and related medical conditions), gender,



Marie Burke Kenny Partner Procopio

gender identity, gender expression, age, sexual orientation, military or veteran status, immigration status, protected medical leaves, domestic violence victim status and political affiliation.

"When considering whether to allow or disallow employees to work remotely, employers can find themselves facing allegations of discrimination or favoritism if employees are unhappy with the remote work decision," Burke Kenny said. "For example, an employee may allege that the employer's decision to deny remote work was based on the employee's gender or race.

Burke Kenny advises businesses to involve human resources specialists in drafting hybrid work policies to ensure there is no discrimination in the decision-making process.

"For example, Human Resources can conduct a discrimination analysis to determine that there is no disparate treatment or an adverse impact on employees in protected categories," she said, adding that even a neutral policy can have a discriminatory impact.

"If an employer's remote work policy results in 70% of minority employees being denied remote work, that it is an example of a policy that might become legally

problematic. At that point, it is necessary to show that the employer has taken whatever steps it can to avoid a discriminatory impact and has either made modifications to the remote work policy or cannot make modifications because of business necessity – [for example] all the protected class employees work in a department that requires in-person work."

Potential workplace discrimination around hybrid work extends beyond protected class issues.

"Over the next few years, employers with a large number of hybrid employees should closely monitor the impact of hybrid work on promotions and employee advancement," said **Adam Rosenthal**, a partner in the Labor and Employment Practice Group at **Sheppard Mullin**.

Rosenthal explained a possible scenario that might trigger a discrimination claim: A company tells em-

ployees that they only need to come into the office two days a week but can come in more often if they prefer to. A manager prefers to work in the office every day and tells his team that they can follow the three-day remote policy but if they are "serious" about their careers, they should be in the office at least four days. "Now, all things

"Now, all things being equal, if it becomes apparent that employees who spend



Adam Rosenthal Partner Sheppard Mullin

more time in the office with the manager are being promoted based on the manager's decision to favor those employees or based on the manager's subconscious distance bias – favoring employees the manager sees more often – this could result in potential risks to the employer," he said. "One risk is that a manager in this scenario would be violating the company's own policy by discouraging employees to exercise their ability to work remotely a few days a week."

The distance bias in promotions also puts an employer in jeopardy for violating protected classes because, Rosenthal points out, research shows women (especially with children), older workers and disabled employees are more likely to prefer working from home.

"In other words, if the manager puts too much focus on employees coming into the office, that could result, intentionally or otherwise, in a claim that the manger discriminated against employees in these protected classes," he said.

To avoid accusations of discrimination, companies should prepare a written remote work policy, said **Christopher Olmsted**, an employment law compliance attorney at **Ogletree Deakins**.

"Such a policy could describe the various criteria a company will consider when determining whether any given position will be permitted to work remotely. Some positions may require direct in-person supervision or collaboration with others, while others may not," he said. "The ability of workers to sustain the overall quality and quantity of work performed in the remote location may be relevant."



Employment Law Compliance Attorney, Shareholder Ogletree Deakins

Olmsted added that employee access to equipment, documents or data and data security are other common considerations for such policies and the policy should be applied "in a uniform way to avoid accusations of discrimination or favoritism."

Tracking Hours and Wages

Another area of concern for employers when offering non-salaried employees to work from home is compliance

with state and federal wage and hour laws.

"When employees work remotely, employers remain obligated to accurately record and pay for all hours worked, ensure that meal and rest breaks occur, as well as many other compliance issues," Olmsted said. "Some employees working remotely may perform incidental tasks while off the clock, neglecting to record the time. For example, they may be more inclined to respond to an after-hours email or text message while off the clock."

If an employee skips legally required breaks, they could later claim the pressure of work forced them to do so and seek legal action later for unpaid wages or penalties, Rosenthal added.

Burke Kenny said California employers should provide their hourly employees with a written agreement governing remote work that reminds them of wage and hour requirements.

Those requirements include accurately recording all time worked; not working while off the clock; taking a first 30-minute unpaid, uninterrupted meal period within five hours of starting work and a second 30-minute unpaid, uninterrupted meal period within ten hours of starting work, and taking a paid, uninterrupted 10-minute rest period for every four hours worked or major fraction thereof, for example every 3.5 hours.

Rosenthal pointed out that the **California Supreme Court** in recent years has expanded the definition of work to include anywhere the employer controls wages, hours or working conditions of an employee; where the employer "suffers of permits" the work (for example, if the employer requires employees to work, even if the employee does not perform work, the employee must be compensated for that time); and also where the employee is "engaged" to work by the employer.

"The net-net for employers is that if they have non-exempt employees working remotely, it is important to carefully monitor all the time they work, and pay employees accordingly," Rosenthal said. "This means, for example, that if a manager receives an email from a non-exempt employee at 8:30 p.m., when reviewing the employee's weekly time records, the manager should check to see if the employee accounted for working that evening."

In that case, Rosenthal said he would advise companies to pay the employee for unrecorded off-the-clock work and remind the employee of their obligations.

Relocation Reductions

Another legal issue around compensation for workfrom-home is reducing pay of employees who have relocated to less expensive cities while retaining their job.

"Recently, a well-known and respected global technology company modified its compensation policies for remote employees based on the cost of living in the employee's new local. According to several news reports, the company has faced considerable backlash from employees who saw their wages decrease, even though they are doing the same jobs," Rosenthal said. "I recommend that employers who are considering changing compensation based on remote or hybrid working relationships, contemplate not only the legal issues, but also weigh how the decision will impact employee morale and engagement."

Legally, companies can reduce an employee's pay unless the employee is covered by a union collective bargaining agreement or has an employment contract.

"This means that employers can enact policies that reduce employee compensation based on where the employee works, such as if a remote employee relocates permanently to another city, or if an employee works from home four days per week," he said. "However, all adjustments to pay must be clearly communicated to the employee in advance of any changes and must be made in a non-discriminatory manner. As with most personnel decisions, an employer must have a legitimate business reason or reasons for reducing an employees' compensation. It is important to remember that even if an employer can reduce an employee's compensation, that does not necessarily mean they should do so."

Expenses and Safety

Another area of potential liability for employers who permit remote work involves the reimbursement of expenses.

"California employers are required to reimburse employees for any reasonable and necessary expenses incurred while performing work on behalf of an employer," Burke Kenny said. "If an employer decides to require employees to work from home, California law requires employers to reimburse employees for expenses such as internet service, cellphone, office supplies and any other expense that is reasonably and necessarily incurred by employees in order to work remotely."

To prevent liability for expense reimbursement claims under California Labor Code section 2802, an employer should elect to either reimburse employees for all actual expenses incurred or calculate a reasonable stipend based on "objective and legitimate criteria" while allowing employees to negotiate the amount of the stipend.

"It is important to document the expense reimbursement method and require employees to sign an acknowledgment of the documentation," she added.

For employees who choose to work from home and not work from an available physical office, employers could argue that expenses are not reasonable or necessary, although California law is not yet clear if voluntarily working from home alleviates the responsibility of employers to pay for expenses, Burke Kenny said.

"In California, employers are obligated to reimburse employees for business related expenses," Olmsted said, and pointed to a court case decided in 2014 that held that employers should reimburse employees for the required business use of personal cell phones. "Other expenses relating to working remotely should also be reimbursed, although the true extent of the requirement has yet to be decided by California courts."

Another expense that may come up for employers offering work from home to employees but is yet to be settled in law is safety and health precautions for home-based work environments.

Cal/OSHA Guidance

"Generally, employers have an obligation to keep the workplace free from recognized serious hazards, including ergonomic hazards," Rosenthal said. "However, federal OSHA and Cal/OSHA have issued guidance that they will not conduct inspections of employee home offices or hold employers liable for dangers at an employee's office."

Although ergonomic safety may not currently be a requirement for employees, Rosenthal said employers should consider offering limited or one-time reimbursements for certain ergonomic items such as special chairs, desks or keyboards.

"Providing ergonomically appropriate workstations for an employee's home office can reduce or mitigate the risk of certain workers' compensation claims," he said.

Because remote work is most often performed on home computers, another safety concern for employers is data security and privacy.

"When employees work remotely, the risk of data breaches increases," Olmsted said. "Devices or documents can get lost or stolen. Employees may use unsecured Wi-Fi. Information may become accessible to other household members."

Olmsted advises employers to customize data security, privacy and confidentiality polices to cover remote working environments and apply technological solutions to limit risk of data breaches.

Expenses and Taxes

In addition to paying expenses, employers need to consider how those expenses are tracked and potential taxes employers are exposed to, said **Kaveh Imandoust**, J.D., M.B.T. and Certified Public Accountant at tax law firm **RJS Law**.

"While there are a variety of expenses related to an employee working remotely, there are requirements that must be met to be able to harvest the benefit," he said. "Unfortunately, the Tax Cut and Jobs Act has disallowed deductions for unreimbursed employee expenses since the 2018 tax year."

However, expense incurred by an employee for a legitimate business



Certified Public Accountant RJS Law

Lawyers

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purpose that was authorized and reimbursed by the employer would be a tax-free reimbursement to the employee under an accountable plan. As such, the reimbursement should not be included as income on the employee's W2, Imandoust said.

Employer accountable plans must meet three criteria to be honored: The expense must have a business connection; the expense must be substantiated within a reasonable period; and the employee must return any money not spent within a reasonable period.

Examples of legitimate business purpose that are deductible include home office (including depreciation), cellphone, supplies, internet, dues and subscriptions. Examples of non-le-

gitimate expense are entertainment – nightclubs,

country clubs, sporting

According to Sam

Imandoust, Esq., LL.M. tax attorney at **RJS**

Law, another tax issue

for employers is the potential for remote

employees to subject the employer to multistate

taxation as having an

employee in a state may satisfy a state's

definition of "doing

business" between

the employer and the

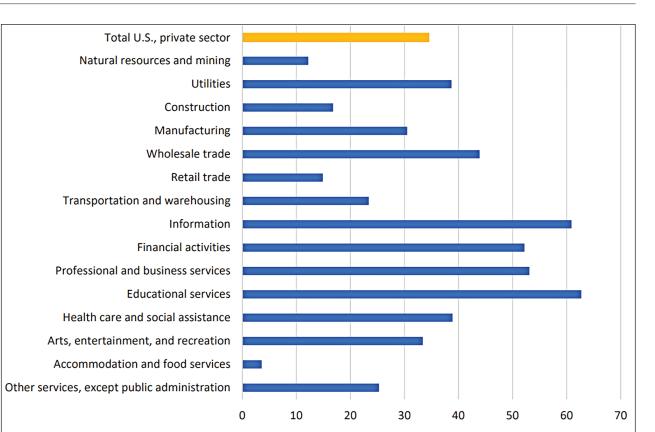
events, etc.



Sam Imandoust Tax Attorney RJS Law

state allowing the state jurisdiction to tax the employer, Imandoust said. In California, an employer is doing business in the state if California payroll compensation exceeds either a threshold amount of \$63,726 or 25% of total payroll.

Public Law 86-272, a federal statute that presents states from asserting their right to impose a tax based on net income, "only shields employers who sell tangible personal property to an outside state and the only other connection to that state is the solicitation of orders," Imandoust said.



Establishments that increased telework for some or all employees by industry (percent). Data from the 2021 Business Response Survey to the Coronavirus Pandemic. Graph courtesy U.S. Department of Labor Bureau of Labor Statistics

"A remote employee performing any job duties outside of that limited scope would likely generate nexus for that state to tax the employer."

As work from home models become more widely adopted, states are enacting new regulations to protect their interests," Imandoust said. "It is prudent to consult with your tax counsel as you embark on taking on new employees in new jurisdictions to fully understand the tax exposure that will be onboarded with the new personnel," he added. how to prevent and report harassment – and make an extra effort to pay attention to online activity. "Software platforms such as **Zoom** and **Microsoft**

"Software platforms such as **Zoom** and **Microsoft Teams** have given employees greater access into the personal lives of their co-workers," Rosenthal said. "The relative informality of seeing into co-workers' home lives can lead to employees crossing clear lines of professionalism, which could lead to claims of harassment."

Rosenthal, who wrote a book on harassment issues titled "Managing Employees Without Fear: How to Follow the Law, Build a Positive Work Culture, and Avoid Getting Sued," said leaders need to adopt "practical measures" for both in-person and remote workers "to foster a culture of compliance, particularly around preventing harassment in the workplace."

Online Harassment Although there are no

Although there are not different laws governing harassment of employees working at the office or from home, employers should train employees and supervisors on

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1	Sheppard Mullin 501 W. Broadway, 19th Floor, San Diego 92101 www.sheppardmullin.com 619-338-6500	SheppardMullin	168 151 11	60 108	22 16 57	2 11	Corporate, intellectual property, labor & employment, litigation & real estate	Randy Crispen 1986	
2	Procopio, Cory, Hargreaves & Savitch 525 B St., Suite 2200, San Diego 92101 www.procopio.com 619-238-1900	Procopio	® 161 162 (1)	76 53	31 27 106	2 7	Business litigation, construction, corporate, healthcare, IP litigation/ prosecution, labor & emp.	John Alessio 1946	
3	Robbins Geller Rudman & Dowd LLP 655 W. Broadway, Suite 1900, San Diego 92101 www.rgrdlaw.com 619-231-1058	Robbins Geller Rudman & Dowd LLP	158 138 14	58 21	20 17 186	1 9	Securities	Darren Robbins 2004	
4	Gordon Rees Scully Mansukhani LLP 101 W. Broadway, Suite 2000, San Diego 92101 www.grsm.com 619-696-6700	GORDON&REES SCULLY MANSUKHANI YOUR 50 STATE PARTNER	116 125 (7)	37 79	30 17 25	2 74	Commercial litigation, employment & labor, IP, environmental/toxic tort,product liability, insurance	Kevin Alexander 1990	
5	Latham & Watkins LLP 12670 High Bluff Drive, San Diego 92130 www.lw.com 858-523-5400	LATHAM®WATKINS	▶ 112 104 8	29 70	19 11 23	1 12	Capital markets, litigation, emerging companies, environmental law, insurance, IP, M&A, real estate	Cheston Larson 1980	
6	Cooley LLP 4401 Eastgate Mall, San Diego 92121-1909 www.cooley.com 858-550-6000	Cooley	105 94 12	32 72	26 18 91	1 11	Complex commercial litigation, securities litigation, IP litigation, public companies, emerging cos	Michael Attanasio 1992	
7	DLA Piper 401 B St., Suite 1700, San Diego 92101 www.dlapiper.com 619-699-2700	DLA PIPER	98 95 3	43 33	17 13 82	2 28	IP, corporate, litigation, finance, real estate, employment, patent prosecution, trusts & estates	Jeff Baglio 1927	
8	Legal Aid Society of San Diego Inc. 110 S. Euclid Ave., San Diego 92114 www.lassd.org 877-534-2524		80 83 (4)	0 0	7 0 106	3 3	Consumer, housing, SSI & public benefits, health	Gregory Knoll 1953	
9	Wilson Sonsini Goodrich & Rosati 12235 El Camino Real, Suite 200, San Diego 92130 www.wsgr.com 858-350-2300) SONSINI	73 66 11	14 51	8 4 67	1 18	Corporate, mergers & acquisitions, intellectual property, litigation, technology transactions	Martin Waters 2004	
10	Higgs Fletcher & Mack LLP 401 W. A St., Suite 2600, San Diego 92101 www.higgslaw.com 619-236-1551	HIGGS FLETCHER MACK	72 75 (4)	45 27	25 17 27	1 1	Business litigation, corporate, immigration, employment, family, real estate, trusts & estates, tax	Steve Cologne 1939	
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11	Mintz 3580 Carmel Mountain Road, Suite 300, San Diego 92130 www.mintz.com 858-314-1500		60 69 (13)	20 40	15 10 25	1 7	Corporate, litigation, intellectual property, employment, real estate, licensing, and privacy.	Daniel Pascucci 2006	
12	Jones Day 4655 Executive Drive, Suite 1500, San Diego 92121 www.jonesday.com 858-314-1200	ONES DAY	53 48 10	16 33	10 3 16	1 42	IP, labor, litigation, investigations, white collar, corporate, M&A, product liability, cyber	Steven N. Geise 2004	E
13	Tyson & Mendes 5661 La Jolla Blvd., San Diego 92037 www.tysonmendes.com 858-459-4400	SON & NDES	48 60 (20)	16 32	16 8 68	2 14	Defense litigation, including personal injury, employment, medical malpractice, construction defect	Robert Tyson Patrick Mendes 2002	
14	www.wilconturnorkoemo.com	URNER KOSMO	46 46 0	18 28	17 12 11	1 1	Employment law, class action, product liability, business litigation	Carolina Bravo- Karimi 1991	
15	12531 FIGH BIULD DIVE, SUILE 100, SAIL DIEGO 92130	RRISON ERSTER	44 40 10	11 29	7 4 47	1 9	Lit. (IP, comm. lit., product liab.), corp./emerging co., security, privacy, patent pros./counseling	Julie Park 1999	
16	Klinedinst PC 501 W. Broadway, Suite 600, San Diego 92101 www.klinedinstlaw.com 619-400-8000	edinst.	43 32 34	20 23	16 4 25	1 5	Business litigation, employment, professional liability, transactional/ M&A, real estate, trust lit.	Heather Rosing John Klinedinst Susan Nahama Bryan Gochenour 1983	
17	MMMM perkinecole com	KINSCOIE to great companies	42 35 20	18 15	14 17 22	1 17	Business, commercial litigation, and intellectual property	Mark Wicker 2010	
18	Knobbe Martens 3579 Valley Centre Drive, Suite 300, San Diego 92130 www.knobbe.com 858-707-4000 Knob	be Martens	41 46 (11)	27 14	25 2 29	1 7	Copyrights, IP strategy, transactions & agreements, litigation, patents, trademarks, USPTO trials	Michael L. Fuller 1984	
19	www.swsslaw.com	NON Vard seidenwurm & Smith LLP	35 36 (3)	23 12	9 6 10	1 1	Litigation, real estate, corporate, business, trusts, estates, bankruptcy, insolvency, family law	Stephen Schreiner 1977	
20	Jackson Lewis P.C. 225 Broadway, Suite 2000, San Diego 92101 www.jacksonlewis.com 619-573-4900	sonLewis	35 N/A	5 15	7 2 6	1 63	Employment, immigration, litigation	David G. Hoiles, Jr. 2008	
21	Seltzer Caplan McMahon Vitek 750 B St., Suite 2100, San Diego 92101 www.scmv.com 619-685-3003	LTZER IPLAN CMAHON TEK	34 32 6	21 13	17 5 18	1 1	Litigation, business, corporate, real property, tax & estate planning, trust and probate admin.	Robert Caplan 1948	
22	Duane Morris LLP 750 B St., Suite 2900, San Diego 92101 www.duanemorris.com 619-744-2200	Morris®	34 34 0	15 11	8 4 16	1 21	Real estate, employment, labor, benefits, immigration, litigation, white-collar, corporate	Edward Cramp Matt Taylor 2003	
23			31 34 (9)	20 10	10 11 31	1 13	Patent, intellectual property litigation, trademark, copyright	Roger Denning 1995	
24	Littler 501 W. Broadway, Suite 900, San Diego 92101 www.littler.com 619-232-0441	tler	31 30 3	14 13	7 3 4	1 57	Labor and employment	Alan McLaughlin 1981	
25	Kimball Tirey & St. John LLP 7676 Hazard Center Drive, Suite 900, San Diego 92108 www.kts-law.com 619-234-1690	oall, Tirey & St. John LLP	30 35 (14)	17 13	14 6 30	1 5	Real estate/business litigation & transactions, Landlord/tenant, collections, fair housing defense	Ted Kimball Patricia Tirey Wendy St. John 1977	
26	Best Best & Krieger LLP 655 W. Broadway, 15th Floor, San Diego 92101 www.bbklaw.com 619-525-1300	BBK BEST & KRIEGERS DRNEYS AT LAW	30 34 (12)	16 10	7 4 8	1 10	Business, litigation, trusts/estates, public agency, environmental, labor/ employment, public finance	James Gilpin 1993	
27	Pettit Kohn Ingrassia Lutz & Dolin 11622 El Camino Real, Suite 300, San Diego 92130 www.pettitkohn.com 858-755-8500	TITKOHN in Ingrassia Lutz & Dolin	30 27 ▼ 11	9 21	18 8 18	1 4	General liability, employment & labor, professional liability, business litigation, personal injury	Andrew Kohn 2006	F Q
28	4747 Executive Drive, Suite 700, San Diego 92121	FINCH ORNTON BAIRD ^{LLP} ORNEYS AT LAW	29 31 (6)	14 15	8 5 9	1 3	Construction law (public/private works), employment, commercial litigation/transaction, real estate	P. Randolph Finch Jr. 1987	
29	www.paulplevin.com	PAUL, PLEVIN SULLIVAN & CONNAUGHTON w	29 32 (9)	13 16	5 6 8	1 1	Management side employment & labor, employment litigation, investigations, training & counseling	Sandy McDonough 1998	
30	Fisher Phillips LLP 4747 Executive Drive, Suite 1000, San Diego 92127 www.fisherphillips.com 858-597-9600	Fisher Phillips	29 30 (3)	11 16	7 3 6	1 37	Labor & employment	Christopher Hoffman 2000	
31	Foley & Lardner LLP11988 El Camino Real, Suite 400, San Diego 92130www.foley.com858-847-6700	LAWFIRM	29 27 7	11 18	6 3 11	1 25	Chemical, biotechnology, pharmaceutical, electrical, mechanical, private equity, venture capital, real estate, intellectual property litigation	Paul S. Hunter 1984	
32	Allen Matkins One America Plaza, 600 W. Broadway, 27th Floor, San Diego 92101 www.allenmatkins.com 619-233-1155	llen Matkin	27 28 S (4)	16 11	7 2 11	1 5	Real estate, land use/environmental corp & finance, tax & joint venture, litigation, restructuring	Jeffrey Patterson Michael Holmes 1985	E

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33	Pillsbury Winthrop Shaw Pittman LLP 11710 El Camino Real, Suite 150, San Diego 92130 www.pillsburylaw.com 858-509-4000	pillsbury	27 28 (4)	13 6	7 3 17	1 19	Litigation, intellectual property, corporate, real estate, hospitality, technology & emerging growth	Eric Kremer 1976	
34	Atkinson Anderson Loya Ruud & Romo 4275 Executive Park Square, Suite 700, La Jolla 920 www.aalrr.com 858-485-9526	³⁷ aalrr	22 16 38	9 13	4 0 2	1 9	Public entities, private companies, labor & employment, special education, facilities, construction	Mark Bresee 1997	
35	Epsten, APC 10200 Willow Creek Road, Suite 100, San Diego 921 www.epsten.com 858-527-0111	131 Epstens Attorneys at Law since 1986	21 21 0	8 13	5 4 8	1 3	Community association law, construction defect litigation, construction & remediation law	Susan Hawks McClintic 1986	
36	Crosbie Gliner Schiffman Southard & Swans 12750 High Bluff Drive, Suite 250, San Diego 92130 https://cgs3.com 858-367-7676		20 19 5	14 5	2 5 5	1 2	Commercial real estate (development, leasing, purchase & sale, tax, distressed assets, litigation)	Tom Crosbie 2013	(La)
37	Dentons US LLP 4655 Executive Drive, Suite 700, San Diego 92121 www.dentons.com 619-236-1414	大成DENTONS	20 18 11	0 0	0 0 0	1 42	Litigation, real estate/construction, corporate, intellectual property, environmental	Peter Stockburger 2015	
38	619-233-4100	Sullivan Hill	19 18 6	12 2	7 2 17	1 2	Insolvency & commercial bankruptcy, insurance coverage & defense, construction law, business & corp.	Robert Allenby 1990	
39	Casey Gerry Schenk Francavilla Blatt & Pen 110 Laurel St., San Diego 92101 www.caseygerry.com 619-238-1811	field CaseyGerry CASEY GERRY BCHENK FRANCAVILLA BLATT & PENFIEL	19 19 DILP 0	8 9	2 10 22	1 1	Catastrophic personal injury and complex litigation	David S. Casey Jr. 1947	
40	Dunn DeSantis Walt & Kendrick 750 B St., Suite 2620, San Diego 92101 www.ddwklaw.com 619-573-4488	DDD WK W <u>ALT&KENDRIC</u> K,	19 20 (5)	7 12	5 2 3	2 6	Commercial litigation, business, employment, transportation, professional liability	Kevin DeSantis 2016	H
41	Ogletree Deakins 4370 La Jolla Village Drive, Suite 990, San Diego 92 www.ogletreedeakins.com 858-652-3100	122 Ogletree Deakins Employers & Lavyers Working Spectre	18 20 (10)	9 9	6 2 5	1 53	Labor & employment litigation, advice & counsel, wage & hour, class-action defense	Frank L. Tobin 2013	
42	Lincoln Gustafson & Cercos 550 W. C. St., Suite 1400, San Diego 92101 www.lgclawoffice.com 619-233-1150	LGC LINCOLN GUSTAFSON & CERCOS, LLP EXPERIENCE. INTEGRITY, RESULTS.	18 19 (5)	8 11	4 2 4	1 3	Civil litigation, construction, personal injury defense, employment, contract, & coverage	Randy Gustafson 1987	
43	Lagasse Branch Bell + Kinkead LLP ⁽¹⁾ 4365 Executive Drive, Suite 950, San Diego 92121 www.lbbklaw.com 858-345-5080	LAGASSE BRANCH BELL + KINKEAD	17 27 (37)	10 7	4 1 5	1 3	Employment law, professional liability, general tort, construction, wage & hour	Cary Kinkead 2007	
44	Troutman Pepper Hamilton Sanders LLP 11682 El Camino Real, Suite 400, San Diego 92130 www.troutman.com 858-509-6000	troutman ¹ pepper	17 25 (32)	6 7	4 4 6	1 24	Commercial, consumer financial services, IP, insurance litigation, real estate, finance	Michael Whitton 1973	
45	Schwartz Semerdjian Cauley & Evans LLP 101 W. Broadway, Suite 810, San Diego 92101 www.sscelaw.com 619-236-8821	SCHWARTZ SEMERDJIAN	16 14 14	6 8	4 2 3	2 2	Labor, employment, directors & officers, business & real estate litigation, personal injury	Ross Schwartz 1998	
46	Hecht Solberg Robinson Goldberg & Bagley 600 W. Broadway, Suite 800, San Diego 92101 www.hechtsolberg.com 619-239-3444		16 pg 14 5 14	0 0	0 0 0	1 1	Real estate, business & finance transactions; land use, planning & entitlements; civil litigation	Michael "Mickey" Maher 1972	
47	Wood, Smith, Henning & Berman LLP 501 W. Broadway, Suite 1200, San Diego 92101 www.wshblaw.com 619-849-4900	WSHB	15 15 0	7 8	6 2 2	1 31	Commercial, environmental, real estate, construction, products, professional, toxic tort, employment	Wyeth Burrows 2008	
48	Wingert Grebing Brubaker & Juskie LLP 1230 Columbia St., Suite 400, San Diego 92101 wingertlaw.com 619-232-8151	WINGERT GREBING Wingert Grebing Brubaker & Juskie LLP	15 15 0	6 9	5 5 5	1 1	Commercial and business litigation, professional liability defense, personal injury, real estate	Stephen Grebing 1962	
49	Neil, Dymott, Frank, McCabe & Hudson APL 110 W. A St., Suite 1200, San Diego 92101 www.neildymott.com 619-238-1712	^c Neil Dymott	15 20 (25)	5 10	7 4 6	1 1	Civil litigation, employment, business, estate planning, insurance defense, product liability	Robert Frank 1964	
50	Robbins LLP 4050 Shoreham Place, San Diego 92122 www.robbinsarroyo.com 619-525-3990	<u>ROBBINS</u>	14 16 (13)	7 6	2 4 12	1 1	Shareholder rights litigation, consumer, antitrust	Brian Robbins 2002	
51	Duckor Metzger & Wynne, APLC 101 W. Broadway, Suite 1700, San Diego 92101 www.dmwplc.com 619-209-3000	DS SPRADLING MW METZGER WYNNE	14 14 0	7 7	4 2 6	2 2	Business & employment litigation & transactions, health care, estate planning, probate	Anna Roppo 1977	(E)
52	Kilpatrick Townsend & Stockton LLP 12255 El Camino Real, Suite 250, San Diego 92130 www.kilpatricktownsend.com 858-350-6100		14 12 17	7 7	1 1 7	1 16	Patents, trademark & copyright, class action, business litigation, real estate transactions	Nancy Stagg 2003	
53	Witham Mahoney & Abbott LLP 401 B St., Suite 2220, San Diego 92101 www.wmalawfirm.com 619-407-0505		13 14 (7)	7 6	0 7 1	1 1	Business/transactional, mergers & acquisitions, trust & probate litigation, civil litigation	Daniel Abbott 2014	Contraction of the second seco
54	Bremer Whyte Brown & O'Meara, LLP 501 W. Broadway, Suite 1700, San Diego 92101 www.bremerwhyte.com 619-236-0048	Bremer Whyte Brown & O'Meara L	13 12 LP 8	1 12	3 0 2	5 9	Civil litigation, family law, business litigation	Vik Nagpal 2004	

N/A Not Applicable

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Ranked by number of lawyers in local offices

	Firm Address Website Phone	2	Local lawyers: 2022 2021 % + (-)				Area(s) of practice	Managing partner(s) Year est. locally	
55	Barnes & Thornburg LLP 655 W. Broadway, Suite 1300, San Diego 92101 www.btlaw.com 619-321-5000	BARNES &	12	7 4	2 0 1	1 20	Corporate, litigation, finance, intellectual property, real estate and labor and employment law	Troy Zander 2018	
56	Brockman Quayle Bennett (BQB LLP) 12481 High Bluff Drive, Suite 301, San Diego 92107 bqblaw.com 858-788-3900	Brockman Quayle Bennett BQB	12 12 0	6 6	5 3 2	1 3	Litigation, insurance defense, business, religious and ministry representation, non-profits, agribus	Robert W. Brockman Robert H. Quayle Matthew E. Bennett 2021	
57	Blanchard, Krasner & French 800 Silverado St., Second Floor, La Jolla 92037 www.bkflaw.com 858-551-2440	BRUTHE THRUS THERADER BLANCHARD KRASNER& FRENCH MARGE BRUTHERADER	11 10 10	8 3	3 3 5	1 2	Real estate transaction, corporate, estate planning, tax, litigation, family law	Mark Krasner Bob Blanchard 1992	
58	Solomon Minton Cardinal Doyle & Smith LLP 5405 Morehouse Drive, Suite 205, San Diego 92121 www.smcdslaw.com (619) 237-4911	Solomon Minton Cardin, Doyle & Smith up	AL 8 38	8 3	0 2 1	1 1	Corporate, commercial, and real estate transactions	Gerald Solomon 2005	
59	Henderson, Caverly, Pum & Trytten, LLP 12760 High Bluff Drive, Suite 150, San Diego 92130 www.hcesq.com 858-755-3000	Henderson Caverly Pum Trytten	11 16 (31)	7 4	6 4 9	3 3	Estate planning, estate & trust litigation, family law, trust admin. & probate, tax controversies	Kristen Caverly Nancy Henderson Maria Pum Steven Trytten 2002	
60	Buchanan Ingersoll & Rooney 600 W. Broadway, Suite 1100, San Diego 92101 www.bipc.com 619-239-8700	Buchanan Ingersoli-Rooney	11 17 (35)	6 5	2 2 0	1 15	Litigation, IP, finance, labor/ employment, energy, healthcare, life sciences	Kimberly Arouh 2001	
61	Mulvaney Barry Beatty Linn & Mayers LLP 401 W. A St., 17th Floor, San Diego 92101 www.mulvaneybarry.com 619-238-1010	Mulvaney <u>Barr</u> y	11 10 10	6 5	1 3 4	1 1	Civil litigation, banking, corporate, real estate, employment, bankruptcy, estate planning	Everett Barry 1969	
62	Hahn Loeser & Parks LLP 600 W. Broadway, Suite 1500, San Diego 92101 www.hahnlaw.com 619-810-4300	HAHNOLOESER	10 10 0	8 3	5 2 4	1 6	Commercial litigation, class action defense, trusts and estates, employment and labor	Michael Gleason 2012	6
63	Shustak Reynolds & Partners P.C. 401 W. A St., Suite 2200, San Diego 92101 www.shufirm.com 619-696-9500	SHUSTAK REYNOLE & PARTNERS, pc. SAN DEED I HYME I LOS ANELES I SAN FRANCISCO I HYM	10	7 3	0 2 2	1 5	Securities litigation, arbitration & enforcement; complex business disputes; trade secret disputes	Erwin Shustak 1998	
64	Snell & Wilmer Nobel Executive Center, 3655 Nobel Drive, Suite 600, swlaw.com 858.434.5020	San Diego 92122 Snell & Wilmer Committed to being your per	10 5 100 fect fit.*	5 4	4 1 5	1 15	Intellectual property, tax/private client services, corporate & securities, real estate, employment	Steffi Hafen 2020	
65	Walsh McKean Furcolo LLP 550 W. C St., Suite 950, San Diego 92101 www.wmfllp.com 619-232-8486	M F WALSH MCKEAN FURCOLO	9 9 9 0	5 3	2 1 5	1 1	Civil litigation: construction defect, personal injury, employment law, insurance coverage	Regan Furcolo 1996	
66	Dinsmore & Shohl LLP 655 W. Broadway, Suite 800, San Diego 92101 www.dinsmore.com 619-400-0500	Dinsmôre	9 9 0	2 7	2 1 3	1 29	Business restructuring, commercial litigation, employment, business acquisitions, securities	Joseph Leventhal 2015	
67	The Watkins Firm, APC 9915 Mira Mesa Blvd., Suite 130, San Diego 92131 www.watkinsfirm.com 858-535-1511	WATKINS FIRM APC	9 8 13	1 8	1 3 4	1 1	Business , real estate & employer defense law; transactional & corporate law; medical business law	Daniel Watkins 1995	
68	Haeggquist & Eck LLP 225 Broadway, Suite 2050, San Diego 92101 www.haelaw.com 619-342-8000		7 7 0	4 3	2 3 2	1 1	Employment law, consumer class actions, securities	Alreen Haeggquist 2008	
69	Thorsnes Bartolotta McGuire LLP 2550 Fifth Ave., 11th Floor, San Diego 92103 www.tbmlawyers.com 619-236-9363	Thorsnes Bartolotta McGuire	7 6 17	4 3	3 2 6	1 1	Personal injury, business litigation, eminent domain, mass tort; medical malpractice, products	Vincent Bartolotta Jr. 1978	
70	Wilkinson & Finkbeiner LLP 7676 Hazard Center Drive, Suite 625, San Diego 9210 www.wf-lawyers.com 619-284-4113	WF WILKINSON & Finkbein		3 4	2 6 2	3 9	Divorce	Scott Finkbeiner David Wilkinson Kyle Siems 2005	
71	Noonan Lance Boyer & Banach LLP 701 Island Ave., Suite 400, San Diego 92101 www.noonanlance.com 619-780-0880	Noonan Lance Noonan Lance Boyer & Banach LLP	6 5 20	5 1	2 2 2	1 1	Commercial litigation, real estate & construction litigation, legal malpractice defense, labor, P.I.	Ethan Boyer 2016	
72	Hooper, Lundy & Bookman PC 101 W. Broadway, Suite 1200, San Diego 92101 www.health-law.com 619-744-7300	HOOPER, LUNDY & BOOKMAN, PC HEATTH CAAT LAWYERS & ADVITORS	6 6 0	4 2	2 0 0	1 6	Health care litigation, reimbursement, regulatory	Mark Johnson 2003	
73	The Opus Law Firm 514 Via de la Valle, Suite 203, Solana Beach 92075 opus.attorney 877-775-4564	aver 1	6 6 0	4 2	1 2 0	1 1	Corporate, real estate, business, litigation (business and real estate), outside general counsel	Justin White 2012	
74	Teeple Hall, LLP 9255 Towne Centre Drive, Suite 500, San Diego 9212 www.teeplehall.com 858-622-7878	1 TEEPLE HALL	6 6 0	2 4	1 2 3	1 1	Tax, international, private client, corporate, M&A	Todd Hall 1994	
75	Brotman Law 402 W. Broadway, Suite 2900, San Diego 92101 www.sambrotman.com 619-378-3138	< BROTMAN L	AW 6 0	0 5	1 1 7	1 1	IRS, CA sales and payroll tax audits, tax optimization	Samuel Brotman 2013	
76	Stradling Yocca Carlson & Rauth, P.C. 4365 Executive Drive, Suite 1500, San Diego 92121 www.stradlinglawcom 858-926-3000	Stradling	5 6 (17)	5 0	1 0 0	1 12	Corp. & securities, life sciences, emerging growth, complex business, intellectual prop., M&A	Thomas Waldman 2006	
N/A Not Ap	plicable		1	the list, omissions	and typographica	al errors sometime	occur. Please send corrections or additions to the	Research Department at th	he San Diego

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Ranked by number of lawyers in local offices

Rank	Firm Address Website Phone		Local lawyers: 2022 2021 % + (-)	Local: Partners Associates		Offices: Countywide Nationwide	Area(s) of practice	Managing partner(s) Year est. locally	
87	Matthews Law Group, P.C. 451 A St., Suite 1400, San Diego 92101 www.matthewslawgrp.com 858-925-8929	GROUP	3 3 0	2 2	0 3 0	1 4	Workers' compensation defense, subrogation and civil litigation	Tyrone Matthews 2013	
88	Banker's Hill Law Firm, A.P.C. 160 Thorn St., San Diego 92103 www.bhlflaw.com 619-230-0330		3 3 0	1 2	3 3 4	1 1	General civil litigation, immigration, workers' compensation, real estate	Maxwell C. Agha Gabriela Reyes 1991	
89	Optima Law Group APC 4275 Executive Square, Suite 200, La Jolla 92037 www.optimalawgroup.com 858-964-4697		3 3 0	1 0	0 0 1	1 2	Intellectual property, corporate, securities, business transactions, executive compensation	Paul Nardulli 2011	
90	Sanders Roberts LLP 101 W. Broadway, Suite 1105, San Diego 92101 www.sandersroberts.com 619-398-4800	SANDERS ROBERTS	3 3 0	1 2	0 0 0	1 2	Business litigation, labor & employment, product liability, premises liability	Robert Dixon 2021	
91	Cahill & Campitiello LLP 11440 W. Bernardo Court, Suite 214, San Diego 92127 www.cahillcampitiello.com 442-777-5700	Cahill & Campitie	$\frac{2}{2}$	2 0	0 0 0	1 1	Business litigation, real estate litigation, labor & employment, data security	Madeline Cahill Larry Campitiello 2014	
92	Opelon LLP 1901 Camino Vida Roble, Suite 112, Carlsbad 92008 opelon.com 760-503-4592	A California Trusts, Estates, & Probate Law	LLP 2 Firm 0	2 0	0 0 1	1 1	Probate, estate planning, trust administration	Matt Odgers T. Owen Rassman 2021	
93	Berg Hill Greenleaf Ruscitti 8880 Rio San Diego Drive, San Diego 92108 www.bhgrlaw.com 619-569-1690	BERG HILL GREENLEAF RUSCIT	2 2 TI LLP 0	1 1	1 0 0	1 5	Construction, employment, general corporate	Camille DeCamp 2020	
94	The McClellan Law Firm 1144 State St., San Diego 92101 www.mcclellanlaw.com 619-231-0505	McClellan Law Firm	2 2 0	1 1	1 2 0	1 1	Catastrophic injury, wrongful death, product liability, insurance bad faith, business litigation	Craig McClellan 1987	
95	ABC Family Law & Mediation Center, APC 2250 Third Ave., San Diego 92101 www.abcfamilylawsd.com 619-234-8585	FAMILY LAW & Mediation Center	2 3 (33)	0 2	2 2 0	1 1	Family law litigation and mediation	Lesa Christenson 2000	
	1. 11		4	P	14 12	1 0	DI I d'Ill'd d	P I P i i i i i	6 D'

N/A Not Applicable **Source:** The firms.

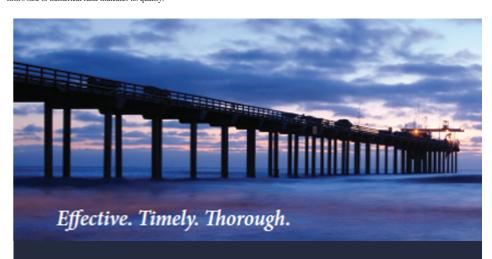
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