

To:

The HR Specialist

Date: January 2020
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HR goes to Las Vegas!
Join your peers at LEAP
March 25-27 at ARIA, see p. 8

From: Business Management Daily

Subject: Practical HR strategies to boost your career

In The News ...

Start using the newly revised W-4 form. The IRS last month issued a new W-4 withholding form that employers must start using in 2020. Your payroll department doesn't need to get new W-4s from current employees. But all new employees hired in 2020 will be required to fill out this new W-4, as will any employee who makes withholding changes this year.

The IRS is also upgrading its Tax Withholding Estimator, an online calculator to help people determine how much to withhold. The IRS is encouraging HR and payroll departments to use this tool and share it with employees.

Online resources Access the new W-4 and calculator at www.irs.gov/w4. Discover how to comply with these new rules with our free special report, *The New W-4*, available at www.BusinessManagementDaily.com/W4.

Health benefit spending follows 20/80 rule. As you probably already suspect, a small minority of employees typically account for a huge majority of health insurance plan spending, according to a new Employee Benefit Research Institute study. About 20% of workers account for 80% of total spending by employer-based plans. In addition, 5% are responsible for 56% of spending and 1% of employees account for 28% of health care spending.

In this issue

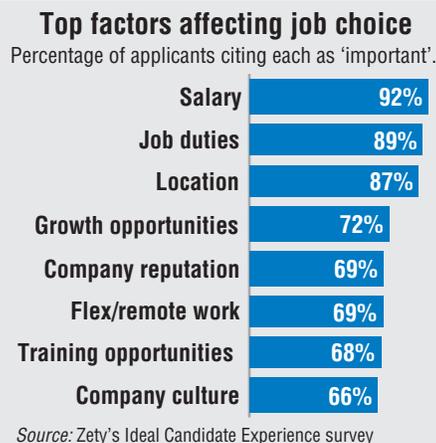
| | |
|---|---|
| ICEman cometh: Raids, I-9 audits hit record | 2 |
| From the Courts: Exemptions, errors, ADA..... | 3 |
| Hiring: Negotiation, résumés, references | 5 |
| Memo to Managers: Say no to 'yes men'..... | 6 |
| Expert Advisor: HR and IT working together..... | 7 |

How's your hiring process? 5 key benchmarks

With unemployment bumping along near all-time lows, it's a job seeker's market. That means if candidates encounter just one bad experience with your recruiting/hiring process, they'll be quick to give you the "thank you, next" treatment.

So what do candidates expect in the recruitment process? A new survey by Zety, a résumé-support website, asked 1,000 job seekers. Use these points to benchmark your own process:

1. Where candidates look. Job boards and company websites, followed by referrals and social media, are the most popular places to find out about new jobs. But a recent Jobvite Recruiting report says the "best and most effective candidates" arrive from (in order) internal hires, custom campaigns and staff referrals.



2. Length of application. People are willing to spend up to two hours preparing and submitting their application (118 minutes) for a serious job proposal. The more educated the applicant, the more time they're will-

Continued on page 2

DOL redefines what counts in 'regular rate'

The U.S. Department of Labor issued final regulations last month that, for the first time in 50 years, refine the definition of the "regular rate of pay" used to calculate overtime pay. The rule takes effect on Jan. 15.

When calculating overtime, employers must pay nonexempt workers at 1.5 times their regular rate of pay for work beyond 40 hours a week. That's not 1.5 times their *hourly* rate. The regular rate includes hourly wages, plus certain bonuses, commissions, shift differentials and more. It doesn't include things like paid leave or employer contributions to 401(k)s.

The good news: The DOL said

employers don't have to factor in the value of many popular benefits when calculating overtime. That means you may be able to offer more perks without affecting your OT budget.

The ruling confirms these items can be excluded from regular rate calculations:

- The cost of providing wellness programs, on-site specialists, gym access, fitness classes and employee discounts on retail goods/services.
- Cash payments for unused paid leave, including paid sick leave.
- Discretionary bonuses. To be excluded, a bonus must not be paid according to a contract or agreement. Example of discretionary

Continued on page 2



Benchmark your hiring

(Cont. from page 1)

ing to spend. Men typically spend 15 minutes more than women.

Key point: A CareerBuilder study says 60% of candidates are likely to abandon the process halfway if it's too long or too complex.

3. Length of hiring process.

More than half (55%) of candidates believe it should take between one to two weeks after the first interview to be offered a job. How does this compare to real life?

The Jobvite Benchmarking survey says the average time-to-hire after an interview is 38 days. So that's about twice as long as the majority of candidates would expect.

4. What motivates the 'I'll take it.'

When presented a list of 15 items, applicants say salary is the top factor in choosing an offer, followed by job duties and location (see chart, page 1). Surprisingly, the least important factor is company size, with only 25% saying it's important.

5. Favorite perks. When given a list of 12 potential benefits, candidates say paid time off is most important, with women and Gen Xers wanting it most. That's followed by health insurance, 401(k) plans, bonus incentives and training opportunities. The trendy "free food and drink" benefit was last.

Regular rate of pay

(Cont. from page 1)

bonus: spot bonuses for extra effort, "employee of the month" bonuses and severance bonuses.

- Tuition reimbursements.
- The cost of parking benefits.
- Reimbursed travel expenses, up to the federal per diem rates.

Advice: Now's a good time to check with your payroll department and vendors to make sure you're benefiting from these new rules.

Online resource For more details on these final rules, go to www.theHRSpecialist.com/RR.

ICE keeps up the heat on employers: Get your I-9s and documentation in order

Your organization's odds of facing government scrutiny of its immigration paperwork quadrupled in 2018, and new statistics show that this threatening trend continued (and actually increased) in 2019.

In fiscal year 2019 (which ended Sept. 30), U.S. Immigration and Customs Enforcement opened 6,812 new investigations into employers for immigration violations, including everything from hiring illegal workers to errors on their I-9 Forms. That's a 14% increase from 2018, but a whopping 400% jump from the number of workplace investigations filed in 2016 and 2017 (see chart).

While most media attention is focused on the Trump administration's immigration crackdown at the southern border, it is also putting a big emphasis on blocking undocumented workers from obtaining jobs.

To bolster this enforcement effort, ICE has increased its technology efforts by electronically scanning I-9s to flag suspicious activity. And the agency made a budget request last year to hire dozens more staff to audit employer's I-9 records and cut into the backlog of pending I-9 audits.

Despite this enforcement spike,

U.S. immigration worksite enforcement cases initiated



Source: U.S. Immigration and Customs Enforcement (ICE)

the number of employers (managers, execs, HR directors) arrested for hiring illegal immigrants declined each year since 2016. That may change.

According to *The Wall Street Journal*, ICE deputy director Matthew Allen said last month that the agency hopes to "arrest many more employers" in the coming years. But Allen admitted it's "much more difficult and longer term to get employers and managers in the company charged," because federal law requires investigators prove that the employer *knew* about the workers' illegal status.

Advice: Review your I-9 records before ICE does it for you.

Online resource Access our free report, *I-9 Forms: A Guide to Employment Verification*, at www.theHRSpecialist.com/I-9report.

Fearing an ICE visit? That's no excuse for bias

Even though the U.S. Immigration and Customs Enforcement has quadrupled the number of worksite raids and I-9 audits, you can't let your fear of getting caught in this ICE dragnet to result in extra and unlawful scrutiny of certain employees' work-authorization documents.

Asking for specific (or additional) identity or work-authorization documents from new hires that you believe might be undocumented could lead to national-origin discrimination charges. The same is true if you refuse to hire people you think don't have the correct papers. Be aware of these types of I-9 document abuse:

- **Requesting more documents** than are required by the Form I-9 to establish identity and work authorization.
- **Requesting one particular document**, such as a green card, to establish identity or authorization.
- **Rejecting documents** that reasonably appear to be genuine.

Final note: Remember that even employees who are working without work authorization are protected from discrimination under Title VII and federal wage laws. Carefully and consistently follow the I-9 process for all applicants.





Docking manager's pay can end exemption

The Fair Labor Standards Act prohibits you from docking the pay of exempt, salaried employees because of the “quality or quantity” of their work. That means they must receive their full weekly salary when any work is performed during the week.

While certain types of deductions are allowed, be aware that time- or work-based deductions could destroy a manager's exempt status.

Recent case: Two Subway restaurant franchisees reduced managers' pay if they didn't work a full eight-

hour day. But once the managers' pay was reduced, it was no longer guaranteed and, thus, the employees were no longer exempt under the FLSA. As a result, 52 managers were entitled to overtime pay of \$80,000.

Note: You can't play both sides of the FLSA game. Employees are either salaried or they are not. Reductions can destroy the exemption.

Online resource Discover which type of pay deductions are legal for exempt employees at www.dol.gov/whd/overtime/etools.htm.

Legal Briefs

Don't reject FMLA because paid leave is available

When Raisa asked for FMLA leave for a medical issue, the HR rep refused, telling her she first needed to exhaust her available accrued leave. She sued for FMLA interference and a federal court sided with her. (*Cohen v. Exiger*)

The lesson: The FMLA lets employees take unpaid, job-protected leave. While employees may prefer taking paid leave (vacation, personal or sick time), employers shouldn't refuse an FMLA request just because paid leave is available.

Biased name-calling is enough for a lawsuit

Soon after a new boss arrived, Stacey (who is over 40) found that her office was moved to a former closet and then she was fired. She sued for age and race discrimination. At court, a co-worker said she had heard the new boss several times call Stacey “an old white bitch” that he had “put in a closet.” The court said those comments were enough to tip the case to her. (*MacAlister v. Millennium Hotels*)

The lesson: Warn managers to avoid any name-calling. Demand they treat every worker with respect—or their jobs are on the line.

ADA accommodation may require a schedule change

A teacher with a spinal disease said her principal refused to change her schedule so she wouldn't have to walk up five flights of stairs to get to her classroom. She filed an ADA lawsuit. The judge sent the case to trial, saying a schedule change is a typical reasonable accommodation. (*Lam v. NYC Department of Ed*)

The lesson: Schedule changes may be inconvenient, but they're an easy way to accommodate a disability. Courts aren't likely to sympathize with employers that refuse without trying.

Workers rarely ever have to pay for mistakes

When employees make errors (say, a cash-register shortage), you may be tempted to make them pay for their mistakes. But it's best to not ask for the payback.

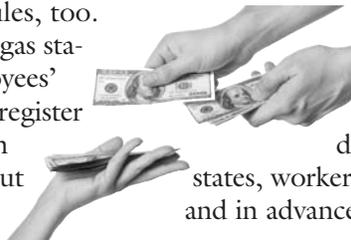
Forcing employees to reimburse for such mistakes probably violates state or local employment laws. And if low-paid workers are involved, wage deductions may run afoul of federal minimum wage rules, too.

Recent case: A Florida gas station deducted from employees' paychecks to make up for register shortages or cases in which customers drove off without paying. That caused some

workers to earn below minimum wage. The Department of Labor ordered the station to pay \$28,000 in back pay.

Advice: Federal law says employers cannot make deductions for items like uniforms or incidents such as drawer shortages or customer theft if doing so reduces pay below the minimum wage. (Learn more at www.dol.gov/whd/regs/compliance/whdfs16.htm.)

State and local laws may go further, including banning deductions. In most states, workers must agree—in writing and in advance—to any deductions.



Back pain is common, but not always disability

About 80% of adults experience lower back pain at some point and it's the most common cause of work-related disability. But not everyone who suffers back pain is considered “disabled” under the ADA and, thus, due accommodations. A disability is something that impairs a major life function, and that determination requires having an interactive conversation with the employee.

Recent case: When Nicola, a meatpacker, complained of back pain at work, her doctor suggested

a 15-minute break every hour. The employer said it couldn't accommodate that restriction. She got another doctor note that removed the restriction and she returned to work.

Within a few days, she quit and sued, saying the company refused to accommodate her disability. The court agreed that while she did feel pain, her back ailment didn't limit a major life activity (like working) so it wasn't disabling and, thus, didn't require accommodation. (*Hudson v. Tyson Farms*, 11th Cir.)



IRS: Payroll tax is due on 'virtual' currency

The growth of cryptocurrencies and Blockchain has caused the IRS to update its guidance to remind employers that they can't skirt payroll rules by paying people in virtual currency. The currency's fair market value on the payment date is fully taxable to employees or reportable on Form 1099. For more advice, go to www.theHRSpecialist.com/crypto.

OSHA inspections at highest level in 4 years

Federal OSHA officials conducted 33,401 safety-related inspections in fiscal 2019, addressing violations related to chemical exposure, falls, trenching and other hazards. That's the most OSHA inspections since 2015, according to the agency's annual report. Find OSHA's list of the top 10 most frequently cited violations at www.osha.gov/Top_Ten_Standards.html.

New OT rules may affect your 401(k) plans

If you reclassified some FLSA-exempt employees as nonexempt—thanks to the new overtime salary-level regulations scheduled to kick in Jan. 1—be aware that this could impact your 401(k) and health plans. How? Some 401(k) plans limit eligibility to exempt employees (or to those who earn a salary), rather hourly staff. Amend the plan to allow nonexempts to participate,

or this could impact nondiscrimination testing. Also, some 401(k) plans exclude overtime from the definition of compensation. And if your health plan uses base pay to determine benefits (e.g., disability plans), benefits for these newly reclassified nonexempts may decrease.

Feds may require an out-of-pocket estimate

In an effort to create more price competition in the health care marketplace, the Trump administration is proposing that employer-sponsored group health plans be required to provide employees with estimates of their out-of-pocket expenses for services from different health care providers. Plans would have to make this data available through an online self-service tool so employees could compare costs before receiving care. The proposal could go into effect in 2020. Some employers oppose the idea, citing cost.

New electronic process for H-1B visa lottery

The U.S. Citizenship and Immigration Services announced in December that it is launching a new registration process for the H-1B visa lottery. Employers will have to preregister online (between March 1 and 20) to determine which employers will be selected to apply for the coveted visas that give foreign employees the right to work in the United States for up to three years. Employers chosen in the lottery will be eligible to file H-1B petitions. Find details at www.tinyurl.com/H-1B-visa-registration.

HR Q&A

Religious accommodation would cause big schedule change: Must we provide it?

Q. An employee is asking for an accommodation to attend a Wednesday night prayer group. She works in a small unit that only has a few employees. We can't accommodate every Wednesday off without hardship, but we could offer a flex schedule—maybe work weekends instead of Wednesdays, switch with a co-worker when possible or schedule vacation time for some Wednesdays. Is that reasonable? — *A.N., Ohio*

A. Title VII requires you to accommodate religious practices as long as it's not unduly burdensome to do so. A request, however, is unduly burdensome if it imposes more than a minimal burden on the operation of the business. So the obligation to grant an exception to ordinary work hours is often more limited.

The EEOC says that if a schedule change would cause a lack of necessary staffing (as you suggest) then you do not need to grant that change, although the EEOC does emphasize that you should allow co-workers to voluntarily swap shifts or to offer a transfer. Each case is determined on an individual basis, but it sounds as though you are offering a number of accommodations that would suffice.

Dress code: Can we treat a temp employee differently than regular employees?

Q. An employee that we hired through a temporary agency wore a T-shirt to our workplace that said "Caliente." I know this means "hot" in Spanish. I think it's inappropriate for our workplace. If she were an employee, I'd tell her that. Since she's a temp—but likely to become a permanent employee—what should I do? — *Lee, Texas*

A. The best approach is to have a dress code that you can consistently apply—perhaps, no T-shirts with mottos?—and then ensure the staffing agency is aware of your dress code. If a temp comes to work dressed inappropriately, contact her staffing agency manager and ask them to speak with her. This approach appropriately recognizes that the staffing agency is in fact her direct employer.



Do you have a question? If so, you can email it to The HR Specialist at HRSEditor@BusinessManagementDaily.com.

In hot job market, more employers are open to negotiating pay and perks

Hiring job candidates in a tight labor market often requires sweetening the pot with more dollars and nonmonetary perks. New research from global staffing firm Robert Half shows that an increasing number of employers are doing it—and employees are coming to expect it.

Nearly all (98%) of finance executives surveyed said their companies are open to some amount of back-and-forth with candidates about pay and benefits. Only 2% said their offers are strictly take-it-or-leave-it deals.

CFOs surveyed say they're most willing to negotiate pay, then training options and benefits (*see chart*).

"In today's competitive hiring market, employers must go the extra mile to land their first-choice candidates," said Robert Half executive Steve Saah. "If managers are unwilling to bend on elements beyond compensation, they risk watching top applicants walk."

In fact, the survey found that 43% of employees admitted that they've rejected or lost interest in a potential job when the company wasn't willing to negotiate beyond salary.

Advice: It's fine to be open to negotiation, but be aware that some candidates may just be using your offer as a bargaining chip to negotiate a higher salary from their current boss. To find out if candidates are serious, ask questions like this before making an offer:

- What would have to change at your company for you to stay?
- If you gave notice now, what would your company say to keep you?
- If we make an offer today, when could you accept it or reject it? And when could you start?
- At what point dollar-wise would you accept an offer, and at what point would you reject it?



Do résumés really need an 'objective' at top?

A good percentage of the résumés you review probably include that opening "Objective" paragraph that lays out the person's career goals. Does that sway your opinion ... and do you even read it?

Gary Burnison, CEO of global consulting firm Korn Ferry and author of the new book, *Lose the Résumé, Land the Job*, calls this section outdated and unnecessary. In fact, Burnison recently told CNBC, that "90% of the time, I refuse to read through résumés that include an objective." Reason: Most objectives reveal nothing about what the person can do for the employer.

Burnison says objectives often distract hiring managers from focusing

on the most important thing a résumé should highlight—how I've made things better for other employers and the benefits I bring to the table. Objectives can also pigeonhole the applicant, hurting their chances for being considered for other positions.

Instead, Burnison suggests applicants replace their Objective with a headline that quickly summarizes their skills and expertise that directly relate to the contribution they will make at that company. *Example:* "Marketing associate with experience running online and social media campaigns."

For professionals with several years' experience, he says a Summary will suffice that includes areas of expertise.

Checking references: A job for managers or HR?

While HR departments handle reference checking at most organizations, supervisors are often willing and capable of handling reference checks, too. But that doesn't mean you should let supervisors handle reference checks for all openings.

On the plus side, using a manager may help you collect better intelligence because a former manager may feel more at ease speaking to his counterpart, rather than to HR.

But there are disadvantages. The process can become decentralized, making it harder to ensure that reference checks comply with the law (and are actually completed). Plus, managers may break the law by asking questions about race, health, national origin, religion or marital status.

Finally, inexperience can result in managers not asking questions in ways that solicit useful information.

There are two circumstances under which you should let supervisors conduct their own checks:

1. When a job opening requires specialized technical, scientific or sales skills and experience that the hiring manager can verify better than HR.
2. When top managers or execs have a reliable network of sources that will speak frankly and confidentially about prospective employees

Résumé oddities: 8 unusual 'accomplishments'

Whether it's to highlight an applicable skill or just to draw attention, people list all sorts of unusual things under "Accomplishments." According to a recent Society for Human Resource Management report, here are some of the more unique ones that HR people have seen on résumés:

1. Five-time flash-mob participant.
2. 2017 apple-pie eating champion.
3. Psychic and mind-reader.
4. Have helped deliver a baby.
5. Winner of bronze medal in 8th grade swimming gala.
6. Reached highest level on Call of Duty video game.
7. Won elementary school spelling bee.
8. Proficient in voodoo curses.

To: _____
From: _____

Date: January 2020
Re: Encouraging honest feedback

Communication

Keeping it real: Say no to 'yes men' and brown-nosers

*"I totally agree" ...
"Right on, boss!" ...
"That's a great idea"*

While it may be gratifying for managers to hear positive feedback, you need to be wary of employees who provide 0% criticism or constrictive feedback. That's because such "yes" men and women who agree with everything a manager says can be just as destructive as disengaged or negative employees.

Besides such employees failing to provide honest feedback and unique ideas that help the company grow, such sycophant behavior can produce a toxic workplace. That's because a workforce that spends time gossiping about the "brown-noser" and evaluating how management reacts to "kissing up" isn't focused on greater company issues.

Plus, if managers are too partial to this person, they'll lose their credibility and trust with their team. And if that suck-up does earn a deserved promotion, others may cry favoritism and start their own brown-nose campaign.

So how can managers put an end to this behavior? Try these strategies:

- **Ignore it.** This shows others you have no interest in such games and that sucking up doesn't play well in this workplace.
- **Address the person directly.** If someone fails to get the hint, consider a private conversation. Realize that this person may have some emotional reason for approaching you in this way. If, however, you're sure someone is just flattering you for personal gain, your tone will need to be less empathetic.
- **Watch your own actions.** How do you behave around those in higher positions? When staff members hear you lavishing false praise or agreeing with something they know you don't endorse, it gives the impression that dishonesty and blind following are tolerated or even necessary for advancement.



As flattering as it is to have your employees agree with every one of your ideas and statements, such sycophant-like behavior can produce a toxic workplace.

- **Create a safe environment for feedback.** Leaders need to explicitly tell people that they invite the truth and no one will be punished for sharing it. They need to communicate why it is important for people to not always agree with each other.
- **Withhold your own opinion.** Those suck-ups will have a hard time knowing what to agree with when your position isn't in front of them.
- **Ask their opinions first,** without divulging your own to get their real thoughts. Ask probing questions, give them alternatives to choose from and ask them why they suggested what they did.

Only after that should you tell them what you were thinking. If you see them quickly change sides, you have to deal directly with the matter and have a healthy conversation with them.

Explain that the organization doesn't need people who blindly support their managers' ideas, but those who provide truth-based feedback and unique ideas. Explain that this is part of their job responsibilities and that their performance reviews will reflect such feedback.

4 ways to get honest feedback from employees

1. **Ask open-ended questions.** When you say, "Are we going down the right path?" or "Are you happy with the results?" employees will respond with a simple "Yes" or "No." Instead, ask them "What do you think we are doing well?" "What could we improve?" "What did you think about the results?"
2. **Take feedback well yourself.** If you have a reputation as someone who can handle criticism, people will be more likely to share it. However, people will stay silent if they think you'll become angry, upset or defensive when you hear negative feedback.
3. **Listen carefully and gain clarification.** Even if feedback hurts your pride, don't defend yourself. Instead, ask questions so that you understand the comments and what you can do to improve. Correct any misinformation, but don't excuse your actions.
4. **Don't retaliate.** Never put down a person's contributions or, worse, punish them for their critiques.

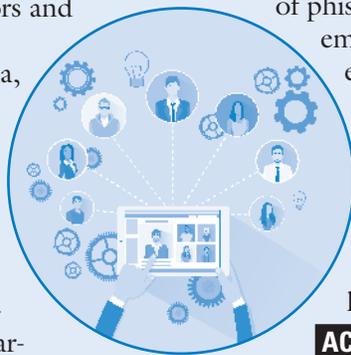


HR and IT collaboration: The why and the how

The role of HR is expanding to the cloud and the Internet, as have most business activities. This requires HR and IT departments to work together on all levels to prevent activities that can jeopardize company security, prevent online harassment and avoid abuse of corporate internet privileges. Let's take a look at how these two departments should be working together.

THREATS Here is a quick overview of some key threats facing both departments:

- **Harassment:** It still exists, but instead of the corridors and lunch rooms it often occurs on social media, instant messenger and text messages.
- **Data loss:** An increasing number of employees are siphoning company information and sharing it with external parties. Employees hired by competitors often take company information with them.
- **Password reuse:** Many compromises happen because employees use their company email addresses and reuse the same passwords on external websites. When these



external sites are then compromised, hackers are able to easily compromise company accounts.

- **Productivity:** With remote workforces, it's important to develop systems to make sure employees are putting in a full day of work.
- **Termination protocols:** Companies must develop strict IT protocols when terminating employees. These include shutting down email accounts and eliminating access to information.
- **Phishing & ransomware:** Most ransomware attacks are the result of phishing expeditions on employees. Frequently, the employee will unknowingly share login information or download a program they shouldn't. This results in hackers holding data "ransom" for large sums of money.

ACTIONS With these emerging challenges, HR and IT departments should be collaborating on some of the following initiatives:

1. **Implement cybersecurity awareness training.** Traditionally, corporate training is "one and done." However, with cyberse-

curity it's an ever-evolving effort. Training needs to be responsive to new threats. It requires ongoing education to keep employees up to date on the latest threats, how to recognize them and how to respond. Frequently, this involves simulating phishing activities—not to police employees, but to educate them.

2. **Evaluate company onboarding and offboarding policies.** Ensure proper documentation and policies for all employees.
3. **Use employee monitoring software that alerts HR of inappropriate behavior.** This includes visiting inappropriate websites, instant messages, photos and media. This is perfectly legal because employees are using company computers. These oversight activities should be explained and documented in all employment agreements.

Bottom line: The partnership between IT and HR is critical as new threats emerge. By collaborating with IT, the risks can be identified and effective training and security measures can be put in place.

Jess Coburn is founder of Applied Innovations (Appliedi.net), a Florida-based company that helps businesses succeed in the cloud.

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More states put limits on noncompete agreements

This past year saw the passage of several new state laws that restrict employers' use of noncompete agreements, including five states that banned employers' use of non-compete pacts for certain low-wage employees. What's the law on restrictive covenants in your state? Access Seyfarth Shaw's 50-state chart at www.tinyurl.com/noncompete2020.

Health insurance costs rising faster than incomes

The average annual growth in the cost of premiums and deductibles for employees who get their health insurance through work has outpaced growth in the median U.S. income over the last 10 years. An analysis by the Commonwealth Fund found that median household income grew 1.9% from 2008 to 2018. But employees' premium and deductible contributions grew an average of 6% per year over the same period. In 2018, employees spent about 11.5% of household income on premiums and deductibles.

Calif. becomes third state to bar 'no rehire' clauses

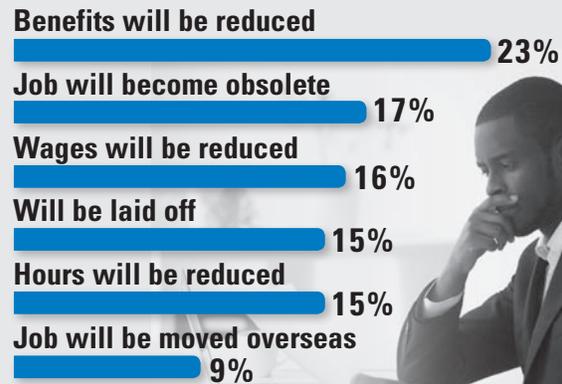
California recently joined Oregon and Vermont as states that make it unlawful for employers to bar sexual harassment victims from being rehired by the employer. For the past decade, such "no rehire" clauses have become a common feature in harassment settlements. But critics of these clauses have argued that it often means harassers get to keep their jobs, while victims must leave and find another job.

Employees misusing opioids? New toolkit for HR

While 75% of employers have been affected by opioid misuse, only 17% say they feel extremely well prepared to address it, according to a new National Safety Council survey. That's why the NSC created a free Opioids at Work Employer Toolkit, which includes sample policies, a guide for supervisors, sample PowerPoint presentation, five-minute safety talks, posters and videos to

What worries American workers most?

With the economy running strong, U.S. workers are less worried about potential job setbacks (layoffs, pay cuts, etc.) than in many years, according to a Gallup poll. Workers' levels of worry have trended downward since 2014 after peaking during the Great Recession, when unemployment hit 10%. Here are the percentages today who say they are worried about these possibilities:



help employers create a workplace program on opioids. The NSC also called on employers to equip their first aid kits with naloxone, an overdose-reversal drug. Access the toolkit at www.nsc.org/opioidsatwork.

Beware of 'job steering' based on race, sex

Just as it is unlawful to deny a job because of a person's race, age, sex, religion or gender, you also can't push people into certain jobs because of those characteristics. In Texas, the DOL said a beverage distributor was steering white, male applicants into store stocker positions, while it favored Hispanics for warehouse jobs. *Result:* The company paid \$350,000 in back pay to resolve the charges.

**LEAP
2020**

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— attendee John Farrell

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Payroll Compliance Handbook

Once upon a time, payroll used to be easy: the employee's gross pay minus federal, state and local taxes. Then along came health premium and 401(k) deductions. Still simple, but...

Today, payroll managers deal with direct deposit, health spending accounts, vehicle allowances, phone expenses, earned income credits, garnishments and more. Payroll is now a confusing and time-consuming task prone to error.

Don't let a simple mistake unleash the full and frightening power of the IRS and wipe out your business... and you personally.

With our newly updated *Payroll Compliance Handbook*, you'll quickly and easily find answers to all of your nagging payroll questions. This handy reference is written in plain English - no legal gobbledygook here - so you can quickly understand what you need to do to stay in compliance, improve efficiencies and avoid costly payroll errors.

Each chapter focuses on a specific aspect of payroll management and compliance... and every issue of payroll compliance you need to know is addressed.



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- **Fringe benefits: taxable or non-taxable?** How to reward fringe benefits to employees without crossing swords with the IRS
- **W-2s, W-3s, 1099s and more: What errors will land you in the IRS hot seat?** We'll tell you how to avoid them
- **What's the law in your state?** Check out the appendixes for the requirements in your state.

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