

From: Business Management Daily

Subject: Practical HR strategies to boost your career

In The News ...

Employees can't opt out of FMLA leave. Some organizations allow their employees to exhaust their paid leave before starting the clock on that worker's 12 weeks of unpaid FMLA leave. However, the FMLA clock must start at the same time as the paid leave begins, the U.S. Department of Labor clarified in a new opinion letter. (*FMLA2019-A*)

The DOL said that neither employees nor employers can decline to designate FMLA-qualifying leave as such. For example, that means workers cannot decide to take employer-provided sick or vacation time first. FMLA leave would have to run concurrently.

Read more details and find a link to the DOL's opinion letter at www.theHRSpecialist.com/FMLAletter.

More employers are tracking employee fitness data. About 20% of organizations now participate in wellness programs that rely on collecting data from fitness trackers worn by employees, up from 14% in 2017, according to a Kaiser Family Foundation survey. Sales of wearable fitness tracking devices—such as Fitbits—for use in employer wellness programs are expected to top 18 million by 2023. Employers need to be aware of potential wage and health-privacy legal risks when tracking employees' movements. Limit your tracking to during the workday and only for legitimate business reasons.

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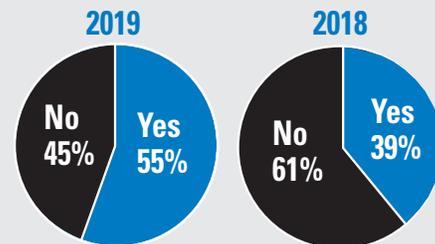
Let's make a deal! New hires want higher pay

Today's job seekers have become quite confident in their bargaining power, and a majority of candidates are no longer accepting the initial salary offer.

More than half (55%) of professionals tried to negotiate a higher salary during their most recent employment offer, a big jump from the 39% who tried to negotiate just one year ago, according to a survey of 2,700 professionals by staffing firm Robert Half. Main reason for the spike: the hot economy.

"With the odds in their favor, it's little wonder more professionals are comfortable negotiating not only salary but also nonmonetary benefits, such as vacation days, flexible scheduling and professional development," said Paul McDonald, senior executive director at Robert Half.

Did you try to negotiate higher pay at your last job offer?



Source: Robert Half survey of 2,700 professionals

Employers expect it. The survey also found that employers aren't digging in their heels on starting pay. In fact, a full 70% of senior managers say they expect some amount of back-and-forth on salary. And 62% of those companies are more open to negotiating starting pay than they were just a year ago.

Continued on page 2

Start planning for the new \$35k OT threshold

Get ready to crunch the numbers again. After years of false starts, lawsuits and regulatory back-and-forth, it appears this new version of the overtime salary threshold may actually be finalized—possibly by Jan. 1, 2020.

Under the proposed changes unveiled last month by the U.S. Department of Labor, white-collar employees earning up to \$35,308 per year would be eligible for overtime pay—a roughly 50% increase over the current salary threshold of \$23,660, a level that's been in place since 2004.

The new overtime rule is meant to replace Obama-era changes that were blocked by the courts in 2016

before they ever took effect. The new threshold now faces a 60-day comment period and is tentatively slated to go into effect when the calendar turns to 2020.

What it means: If the new rule is enacted, exempt administrative, executive and professional employees earning \$35,308 per year (\$679 per week) or less will be eligible for overtime pay when they work more than 40 hours in a workweek.

The DOL says that would mean at least one million additional white-collar employees will suddenly be reclassified and qualify for overtime pay. The rule does not require

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Higher pay demands

(Cont. from page 1)

How do organizations set initial salary offers? According to a CareerBuilder survey, about one-third of employers say they track what competitors pay comparable employees via market average reports (34%) or via job postings (33%). But 35% say they track no outside data.

In recent years, fewer organizations are using applicants' past salary histories in setting initial pay. That's due, in part, to the spike in cities and states that ban employers from asking questions about past pay as a way to block wage discrimination.

How to stop your offer from becoming a bargaining chip

The hot job market also means some of your candidates may be weighing other job offers. How can you tell if someone is simply trying to

secure your offer as a tool to negotiate a higher salary from their current bosses (or other potential employers)?

Advice: Try to determine early on whether job candidates are just using you as a bargaining chip. To find out if applicants are serious, ask these types of questions before making an offer:

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

The next best thing to cash

When unable to meet a candidate's salary requirement, what are hiring managers prepared to offer?

Flexible schedule 33%

More vacation time 19%

Telecommuting 15%

Source: CareerBuilder survey

This last question is important because the word "reject" raises the notion that the candidate won't win the offer. Sincere applicants will reduce salary demands.

Final tip: Avoid last-minute surprises. Say an applicant wants a week to think over the offer. Your response should be something like this: "People who need more time at the finish usually have another offer. If that's the case, I'll understand. Still, I'd like to know where we stand relative to your other offer."

DOL's new overtime rules

(Cont. from page 1)

congressional approval.

The DOL decided to not make any changes to the "duties test," which analyzes whether the employee's duties fall within the classifications for one of those administrative, executive and professional exemptions.

Changing the duties test would have required employers to walk through a more complex analysis to determine exempt status for each worker. (Find a checklist of the current test at www.theHRSpecialist.com/FLSAchecklist.)

When will the threshold change again? The doomed Obama-era overtime proposal included a controversial provision to automatically increase the salary threshold every few years. This new proposal calls for no such automatic increases. Instead, the DOL proposes to review the salary figure every four years and make adjustments if needed.

Online resources Find more coverage, plus links to the DOL proposal and online comment page, at www.theHRSpecialist.com/overtime.

First steps: Gauge the impact of new OT threshold

For many employers, the proposed new \$35,308 overtime salary threshold (see article at left) would mean many relatively low-paid exempt employees will be eligible for overtime pay when they work more than 40 hours in a workweek.

Here are two potential ways to minimize the impact:

Give raises to affected employees so their salaries are higher than the proposed threshold. Those employees could then work more than 40 hours per week without triggering an overtime pay obligation. For employees whose annual earnings are already close to \$35,308, this makes sense.

Crack down on overtime so that exempt, overtime-eligible employees never work more than 40 hours per week. This may be easier said than done if unwritten rules set expectations that staff will perform some work after hours and on weekends.

Battle plan: To start your overtime strategizing, first identify who on your staff would be affected by the new salary threshold rule. Begin by

making a list of all employees with administrative, executive and professional exemptions under the Fair Labor Standards Act. Rank the list according to their annual salaries. And then draw a cut-off line at \$35,308. Everyone at or under the line will be eligible for overtime under the new rule.

Final thought: For many employers, these new rules won't affect their compensation structure. That's because for employees to qualify as exempt administrative, professional or executive workers, they still must meet one of the white-collar duties tests, which all require some amount of judgement and discretion in the position.

As attorney John Hyman of Myers, Roman, Freidberg & Lewis in Ohio notes, "If you're paying someone with whom you vest this level of discretion and judgment in your business a salary less than \$35,308, either you are grossly underpaying them, or they really aren't all that indispensable to your business (and therefore fail the duties test)."



Document the day you *decide* to terminate

You know to keep documentation on when employees are terminated, but do you (and your managers) also make notes of the date you *decide* to terminate? If not, you should.

Here's why: Workers who fear termination may consider litigation to derail the firing. If they file an EEOC (or internal) complaint, that opens you up for a potential retaliation lawsuit. But if you clearly made the termination decision *before* the complaint was filed, there can be no retaliation.

Recent case: A school principal scheduled a meeting with Cheryl, a teacher, to discuss her poor performance. But Cheryl filed an EEOC complaint (alleging religious bias) before the meeting could be held. At the meeting, she was fired.

Cheryl sued, alleging retaliation. But the court tossed it out, saying school records show the principal had already decided to fire her *before* he scheduled the meeting. (*Simani v. Beechnut Academy*, 5th Cir.)

Legal Briefs

Unequal pay rates? Be ready to show a business motive

James quit and sued for sex discrimination, saying he had to pay \$3,000 for health insurance while a woman in the same position got it free. But the employer was able to show in court that the woman had negotiated the free insurance during her hiring, but she was offered a salary \$3,000 less than James. Case dismissed. (*Snyder v. Potsdam*, ND NY)

The lesson: Make sure you have solid, business-based motives for paying similar employees differently—and document those reasons.

Don't assign disciplinary points for reporting injuries

A federal court awarded a Wisconsin machine operator \$100,000 in back wages and compensatory damages after he was fired soon after reporting an on-the-job injury. The court said the company's policy of assigning disciplinary points to staff who report injuries violates OSHA whistleblower laws. (*Acosta v. Dura-Fibre*)

The lesson: Never punish a worker for suffering or reporting an injury. OSHA enforces whistleblower provisions of 22 different statutes protecting those who report safety violations.

Boss seeks 'younger direction,' gets directed to court, instead

A 59-year-old groundskeeper worked at a Philadelphia country club for 12 years (with a clean record) until his manager told him the club wanted to "take the staff in a younger direction." He was fired and replaced with a significantly younger groundskeeper. The EEOC sued, and the smoking-gun comment will likely lead to a settlement. (*EEOC v. Llanerch Country Club*)

Note: Commenting on an employee's age is a red flag in age discrimination cases. Base employment decisions on performance, not age.

Pregnancy-bias training: Make it idiot-proof

Some supervisors may be completely clueless about the legal trouble they can cause with one dumb comment to a pregnant employee.

Make sure every manager is trained (and reminded annually) that the only legally safe response is "Congratulations." Firing, demoting or punishing a worker due to pregnancy, birth or related issue is unlawful. When in doubt about a response, managers should ask HR.



Recent case: A waitress in North Dakota was fired soon after telling her boss she was pregnant. To make matters worse, the manager told everyone that her pregnancy was the reason. No surprise, the next thing the ex-waitress served up was a lawsuit. Expect just desserts. (*EEOC v. 40 East, Inc.*)

Online resource For answers to 20 questions about pregnancy and employment law, check out www.theHRSpecialist.com/pregnant20.

Is your website accessible to the disabled?

For employers, part of complying with the ADA involves making the workplace accessible to disabled customers. If you serve the public online, the ADA also requires you to alter your virtual workplace to accommodate those who are blind or have other disabilities. That may require coding your site to work with assistive technologies like screen readers.

Don't think people will notice? In just the past year, ADA-related website accessibility lawsuits filed in federal courts have spiked by 177% (*see chart*). New York and Florida were the busiest states.

Advice: Don't wait for legal action. You'll find a list of 25 different online tools that can help you test your site for accessibility needs at <https://tinyurl.com/siteADA>.

Online resource The ADA also requires your career webpage and online application be accessible. For 10 tips on designing a compliant online application, go to <https://askjan.org/topics/onlineapps.cfm>.

Website accessibility lawsuits

2017 814

2018 2,258

Source: Seyfarth Shaw law firm report



DOL: Employee 'volunteer time' isn't compensable

When employees participate in optional volunteer programs organized by their employer, that time is not considered "hours worked" under the Fair Labor Standards Act—even if employees can earn a bonus for participating, says a new Department of Labor opinion letter (*FLSA 2019-2*). The volunteer work must be truly optional, not controlled by the employer and there can't be any negative consequences for failing to volunteer. Read the letter at <http://tinyurl.com/flsavolunteer>.

Bipartisan bill may ease path for age-bias lawsuits

A bipartisan coalition in the House and Senate is pushing legislation to lower the bar for employees to bring age-discrimination lawsuits. In 2009, a U.S. Supreme Court decision (*Gross v. FBL*) said employees seeking to prove age discrimination must demonstrate that age was the *sole motivating factor* for the employer's adverse action (firing, demotion, etc.). The proposed Protecting Older Workers Against Discrimination Act would return to the pre-2009 evidentiary threshold,

allowing employees to prevail if they can prove that discrimination was *just one* of the factors on which an employer's adverse action was based.

Dems push for doubling of federal minimum wage

Congressional Democrats are pushing legislation to raise the federal minimum wage to \$15 per hour. The Raise the Wage Act would gradually boost the wage floor from its current \$7.25 to \$15 per hour by 2024. It would also tie future increases to median-wage growth. Plus, it would gradually phase out the lower minimum for tipped workers, such as waiters (currently \$2.13 per hour). Polls show Americans of both parties favor raising the federal minimum wage, but don't expect the Republican-led Senate to approve one as high as \$15 per hour.

Health insurance: Job-based coverage on the rise

An improving economy and the Affordable Care Act's individual mandate may be behind a modest increase in the share of Americans with employer-sponsored health insurance, says a Kaiser Family Foundation analysis. The percentage of working-age Americans covered by workplace plans rose from 56.3% in 2013 to 58.4% in 2017. That's still below the 67% covered in 1999.

HR Q&A

During employee's FMLA leave, we found using a contractor worked better—can we fire?

Q. Our delivery driver went out on FMLA leave, so we jobbed out deliveries to a contractor. We discovered that using the contractor saves us a lot of money (payroll, van costs, etc.). What do we do when our driver returns from FMLA? There is no other job he can do. — *Ben, Virginia*

A. When employees return after FMLA leave, they are typically entitled to be reinstated to their jobs (or an equivalent one). But the employee is entitled to return only if his position exists. The Department of Labor acknowledges this limitation, noting that if an employee is laid off while on FMLA leave, you must be able to show that the employee would not have been employed at the time of reinstatement.

So, if your company had decided to outsource the delivery job before the employee took FMLA leave, it would be clear that there was no liability. However, in this case, you didn't discover that the outsourcing was more financially attractive until after he took leave.

You can continue outsourcing the work, but be prepared to demonstrate that the decision not to reinstate wasn't taken in retaliation against him because he took leave. At a minimum, be able to prove



what you say about the cost of outsourcing the work, as well as the fact that there is no reasonably equivalent work possible. Best bet: Consult an attorney for perspective.

Online resource Learn how to navigate FMLA reinstatement rules at www.theHRSpecialist.com/FMLAreturn.

Employees' child-support garnishment is sky high: Do we have to withhold it all?

Q. We received four child support withholding orders for an employee whose hourly rate is \$12. The orders total \$1,831 a month, which he can never meet. We don't want to automatically put the employee into arrears, but we don't see a way out. Where do we begin?

A. If the employee can't meet his monthly obligations, it's up to him, not you, to have his support order modified. As the garnishee, your only responsibility is to enforce the orders. You should contact your state child support office and inquire how they want you to prioritize these orders. You must withhold something on each order for current support, so the issue is whether you withhold a proportionate amount or just divide this employee's disposable earnings by the number of orders and withhold an equal amount for each order.

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

Employers rethinking performance appraisals

The performance review is getting a makeover, as more than half of U.S. companies (51%) say they've updated their performance appraisals in the past two years, according to a new Office Team survey of HR professionals.

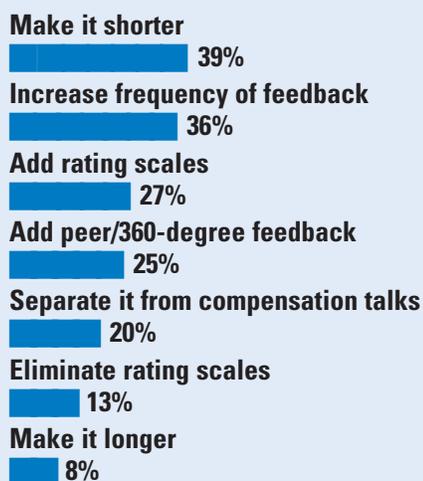


The top changes being made to the process: making it shorter, increasing the frequency of feedback and adding rating scales. Perhaps most significantly, one-fifth of HR pros said they've decoupled performance reviews from compensation discussions (*see chart below*).

How often are employers holding reviews? A full 78% of HR managers said their company conducts formal staff appraisals at least once a year. And 38% have these meetings twice a year or quarterly, an 11-point jump from a similar survey in 2015. The other 11% said they didn't have a performance appraisal process.

A full 86% of HR managers said they believe their review process helps improve performance. The greatest benefit: motivating staff by focusing on goals (36%), followed by determining what changes and resources are required (19%).

How companies changed their appraisal process



Hot job market is slowing hiring; 6 tips to speed it up

The competitive talent market means it's taking longer to hire experienced professionals, according to a new survey of chief financial officers. Robert Half Finance and Accounting found that the hiring process for a staff-level professional now takes four weeks from first contact to accepted job offer. Add another week to hire a management-level employee.



Here are six tips to streamline the hiring process and keep it moving:

- 1 Sharpen the job description.** Accurately describe the skills needed for the position, but focus on three or four crucial responsibilities that top applicants must possess.
- 2 Reconsider rigid requirements.** A laundry list of needed skills and credentials risks scaring off excellent candidates who may require only a bit of extra training.
- 3 Seek soft skills.** Communication, attention to detail and enthusiasm for ongoing learning are attributes that help indicate long-term potential and a good culture fit.
- 4 Predetermine hiring parameters.** Make sure all approvals for the position are in place with a flexible compensation range so an offer can be made quickly to a top candidate.
- 5 Consolidate interviews.** Coordinate schedules with internal interviewers. If you need to bring back the candidate for a second round, aim to do so the next day.
- 6 Stay in touch.** Candidates can lose interest if kept waiting. Be proactive when providing updates, and respond promptly if they have further questions.

Anger & conflict on the rise: Channel your inner referee

Research shows that interpersonal conflicts are increasing in U.S. workplaces. Employees' tempers are flaring more, leading to rudeness, yelling and more violent incidents.

As an HR pro, you cannot stop all workers from blowing their tops. But you can help ease the tension. Here are two steps you and your managers can take to help defuse the fury:

Find the first cause. Barking orders at angry individuals ("Calm down!") will make matters worse. Instead, separate aggressors and meet with them privately. Ask why they're acting this way.

When you invite them to explain their anger, most people won't start at the beginning. They'll usually jump right to the breaking point. Don't accept such stories at face value. Prod each person to describe the starting point before tempers flared.

By getting them to give you the full history of their conflict, you help them take at least some responsibility for contributing to its escalation.



Explore the choices they made. The best question to ask someone who's angry is "Why?" Examples: *Why did you do that? Why did you feel that way? Why didn't you walk away?*

By asking these questions, you allow others to realize their role in the situation. For instance, you might ask an agitated clerk, *"Why did you throw that stapler? Could you have left the room?"*

That line of inquiry leads the employee to consider other steps he or she could have taken. That's a constructive step toward making better choices in the future.

Final note: Don't tackle misbehavior alone. When co-workers clash, their supervisor needs to be in on the conflict resolution process too.

To: _____
 From: _____

Date: April 2019
 Re: Conducting interviews

Hiring

Interviewing candidates: 30 great questions to ask ...

Interview questions come in all flavors, from the straightforward (“*What’s your biggest weakness?*”) to the just plain weird (“*If you were an animal, what kind would you be?*”). But the best questions focus on what applicants know how to do and how they do it. Here are 30 sample questions that probe into a variety of skills:

Initiative

1. What do you do differently than other people in your occupation?
2. Give me an example of a time you did more than was required in your job.
3. Tell me about an idea you generated. How did it work out?
4. What frustrates you at work, and what do you do about it?

Integrity

5. Do you feel some rules should be obeyed more stringently than others?
6. Did you ever have to deal with a co-worker who wasn’t pulling his/her weight? What did you do about it?

Leadership

7. Tell me about a time you had to gain the cooperation of a group over which you had little authority. How effective were you?
8. Describe how you helped someone solve a problem. What did you do?

Planning/time management

9. Describe a typical workweek. How did you plan the week’s activities?
10. How do you determine which activities have top priorities on your time?
11. Tell me about a time when you had to adapt quickly to change.
12. Describe a time you had to sacrifice quality to meet a deadline.

Sales skills

13. What’s the best method you’ve found to obtain new clients?
14. How do your selling techniques differ from others you know?
15. Describe your toughest sales experiences. Did you make the sale?
16. Describe a typical sales encounter. What would you say, and what’s your closing style?

Supervision

17. What is the No. 1 thing that distinguishes superior staff from typical ones? As a manager, how do you grow that quality?
18. How do you stay in the information loop and monitor your staff’s performance?
19. Give me an example of your ability to facilitate positive change in your organization.
20. What kind of supervisor brings out your peak performance?

Technical skills

21. How did you keep up with the knowledge you need to do your job?
22. Give an example of an especially difficult assignment or project. What did you do?
23. What is the most important development in your field today? What impact will it have?
24. To what job-related organizations do you belong? What seminars have you attended?

Performance/career

25. What is the most useful criticism you ever received? Given?
26. What’s the greatest asset you currently bring to your company?
27. If you started tomorrow, how could you contribute right away?
28. Are you familiar with our corporate culture? How would you fit in?
29. Have you been fired? Why?
30. What are your two most effective business accomplishments?



... and 15 questions to avoid (or risk a lawsuit)

Every question you ask should relate to this central theme: “*How are you qualified to perform the job you are applying for?*” Managers sparks discrimination lawsuits (age, race, sex, religion, disability, etc.) when they ask for information that’s irrelevant to a candidate’s ability to do the job. Here are 15 questions to avoid:

1. Are you married? Divorced?
2. If single, do you live with anyone?
3. How old are you?
4. Do you have children?
5. What are your daycare plans?
6. Do you own or rent your home?
7. What church do you attend?
8. What political or social groups are you in?
9. What kind of health insurance do you have?

10. Do you suffer from any illness or disability that might affect your performance?
11. Have you ever had or been treated for any of these conditions or diseases? (followed by a checklist)
12. Have you ever been treated by a psychiatrist or psychologist?
13. Have you had a major illness recently?
14. How many days of work did you miss last year because of illness?
15. Are you taking any prescribed drugs?

Final point: If a candidate reveals information that you’re not allowed to ask, don’t pursue the topic further. The “He brought it up first” excuse won’t fly in court. So change the subject right away.

Don't worry about motivation; hire self-motivated people instead

There's a philosophy out there that you can motivate almost anyone to do their job. It implies we can motivate someone, as well as take away their motivation.

Although this viewpoint is typically well-intended, it is counter-productive to greater success.

For starters, it does not foster greatness. Rather, it fuels a belief in personal powerlessness. It causes people to rely on others to do for them what they won't do for themselves. It usually lacks consequence, and it rarely leads anyone to actualizing their full potential.

It also implies that people can have control over us. It's the ultimate blame game: *"I didn't get good results because my boss inadequately motivated me, so it's not my fault."*

My question: Why do we want to take responsibility for motivating someone who isn't? Don't we have enough responsibility already? After all, being unmotivated doesn't work for us, why should it be okay for anyone else? It appears, however, "unmotivated" has become almost socially acceptable simply because it has become so tolerated.



"If we're truly hiring self-motivated people who are passionately driven to find solutions, overcome obstacles and achieve goals, then we don't need to motivate them."

Managing vs. hiring

The philosophy of "motivating the unmotivated" has also made *how we manage* more important than *who we hire*. It causes us to focus on finding the most effective motivational tactic rather than the best hiring practices.

Step One for creating a highly motivated organization is hiring highly motivated people. If we're truly hiring self-motivated people who are passionately driven to find solutions, overcome obstacles and achieve goals, then we don't need to motivate them.

High Performers don't need a perfect work environment to produce great results. They don't become less motivated when the goal seems impossible. Instead, they become *more* motivated. They don't whine about what's stopping them. They find a way with the budget and resources they have.

The belief that unmotivated employees were good hires who became demotivated is changing as well. As this new understanding of achievement gains momentum, leadership is placing a higher value on hiring.

The bottom line: We don't do anyone any favors by operating under the philosophy *"I have power over you to motivate and demotivate you...because you don't have this power for yourself."* It is this belief that fans the flames of powerlessness and victim-mentality. It creates cultures of mediocrity.

By hiring those who are truly high performers and rejecting those who are not, our focus will begin shifting from employee engagement to maximizing quality-of-hiring and high performer retention.

Carol Quinn is one of America's foremost experts on interviewing, and she is the CEO of the Hire Authority consulting firm based in Florida.

Webinar: April 17

For practical advice on spotting self-motivated people in interviews, join Carol on April 17 (1:00pm ET) for her new webinar, *Interviewer Boot Camp: How to Identify Candidates' Motivation, Grit and Attitude*. Learn more at www.theHRSpecialist.com/events.

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1. In which state do the highest percentage of people say they're happy at work (and the lowest)?

- a. Highest: Hawaii; Lowest: Washington, D.C.
- b. Highest: Maine; Lowest: Ohio
- c. Highest: California; Lowest: Alaska

2. What's the most popular reason that people take FMLA leave?

- a. For a child or spouse's illness
- b. For their own illness
- c. For a new child

3. A decade ago, the average HR staff-to-employee ratio at U.S. organizations was 1.0 HR employees per 100 workers served. What is the average ratio today?

- a. 0.8
- b. 1.1
- c. 1.5

4. When it comes to celebrating employees' life events (birthdays, etc.) at work, what percentage of organizations actively help:

- a. 60%
- b. 43%
- c. 77%



5. Which level of workers most often say they're stressed at their jobs?

- a. Entry-level/administrative
- b. Professional/technical
- c. Senior management

6. What kind of rest breaks does federal law require?

- a. At least two 15-minute breaks every eight hours
- b. One 30-minute break every eight hours
- c. Federal law doesn't mandate rest breaks, but some state laws do

7. What did SHRM's CEO say last year created an "HR level of activity like nothing we've ever seen"?

- a. Confusion over tax law withholding
- b. Political disputes in the workplace
- c. #MeToo sexual harassment complaints

8. Which age group suffers the highest rate of on-the-job fatal accidents?

- a. 16-24
- b. 34-45
- c. 55 and up

9. For the first time since 2000, the number of U.S. job openings is higher than the number of...

- a. People planning to quit this year
- b. Unemployed people
- c. Federal workers

10. Americans used an average of 17.2 vacation days last year, the most since 2010. In which states did employees take the most vacation—and the least?

- a. Most: Colorado; Least: Montana
- b. Most: Florida; Least: New York
- c. Most: Arizona; Least: Illinois

11. Who is more willing to accept a promotion without a salary increase?

- a. Male employees
- b. Female employees

Sources: 1. Sokanu survey; 2. U.S. Department of Labor; 3. Bloomberg BNA study; 4. SHRM recognition survey; 5. CareerBuilder survey; 6. Department of Labor; 7. NPR Radio interview; 8. U.S. Bureau of Labor Statistics; 9. Department of Labor; 10. Project Time Off survey; 11. Office Team survey of HR professionals

Answers: 1. a 2. b 3. c 4. a 5. a 6. c 7. c 8. c 9. b 10. a 11. a



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Is there anything more dangerous than crossing the IRS?

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.



Navigate easily to topics including:

- Complicated tax calculations
- Exempt classification
- Fringe benefit deductibility
- Independent contractor status
- Paying for on-call time
- Business expense reimbursement
- Saving on unemployment taxes
- Payroll record-keeping
- Handling the IRS without stress
- Everything you need to know about W-4 forms
- And dozens more critical topics!

Over, please

We've Made Payroll Easy Again!

You will not find a more comprehensive payroll resource than the **Payroll Compliance Handbook**. The author, Alice Gilman, Esq., is our resident expert in payroll and tax compliance. Over the past 30 years, she's written and edited several leading payroll publications, including Business Management Daily's *Payroll Legal Alert*, the Research Institute of America's *Payroll Guide*, the American Payroll Association's *Basic Guide to Payroll* and the *Payroll Manager's Letter*.

The **Payroll Compliance Handbook** answers questions like:

- **Are your employees exempt or non-exempt?** A handy checklist makes it easy to determine
- **Must you pay an employee for attending a training program?** The answer may be no if these four conditions are met
- **How can you avoid the most common FLSA violation?** Simply follow our chart or be at risk for a hefty fine
- **A woman has less experience and education than a man in a similar role. Can you pay her less?** Plus, how to establish an equal pay merit system that works
- **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.

To stay ahead of the IRS, you need the bulletproof strategies found only in the **Payroll Compliance Handbook**. Get your copy now!



SPECIAL REPORT ORDER COUPON

YES! I want to make my payroll practices easy again.

Please send me ___ copy(ies) of the *Payroll Compliance Handbook* at the low rate of \$127 per copy, plus shipping and handling.

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