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W-2 REPORTING: EMPLOYER HEALTH CARE COVERAGE – WHAT EMPLOYERS NEED TO KNOW

On October 31st, the IRS will present what employers and employees need to know about reporting of Employer-Sponsored Health Plan coverage on Form W-2 (Affordable Care Act Provision 9002).

Specifically, they will address:

- What changes employees will see in their Form W-2
- When employers must begin reporting the benefits on the Form W-2
- Transition relief for certain employers, plans, and situations
- Which employers need to include the benefits on the Form W-2
- How employers report the benefits on the Form W-2
- What valuation methods employers can use to determine the amounts to report on the Form W-2

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NLRB WEBINAR: FINAL RULE FOR NOTIFICATION OF EMPLOYEE RIGHTS – MANDATORY POSTING REQUIREMENT DELAYED

As of November 14, the National Labor Relations Board (NLRB) rule requires most private employers to display an 11 by 17 inch poster informing employees of their right to form a union. If at least 20% of a firm's workforce does not speak English, it must post the notice in multiple languages. (The effective date of this posting has been moved to January 31, 2012.)

According to a Final Rule issued by the National Labor Relations Board (NLRB), the posting states that employees have the right to: organize a union to negotiate with their employer; bargain collectively with their employer for wages, benefits and hours; take action to improve working conditions; strike and picket; and, refrain from any of the above activities.

On October 17, the Minnesota Chamber of Commerce and Leonard, Street and Deinard will co-host a webinar on new labor laws that will impact both union and non-union employers. The presentation will

include updates on Executive Orders, recent NLRB decisions and, potential Rule Making, all of which may result in changes that will impact the "rules of the game" when it comes to union organizing. A question and answer session will follow the presentation. This program is free to Minnesota Chamber members as well as Leonard, Street and Deinard clients.



Get your posters here! One way to obtain the required notice for free is to download it from NLRB's website, at this address: www.nlr.gov/poster.

NOTE: Several business groups have sued to block this new federal rule requiring more than 6 million private U.S. businesses – most of them small – to display posters promoting unionization. Lawsuits have been filed in Washington D.C. federal court by the National Association of Manufacturers, National Federation of Independent Business and the U.S. Chamber of Commerce.

On October 5, during a status conference in the U.S. District Court for D.C., the NLRB announced it will voluntarily delay implementation of the posting requirement rule until January 31, 2012. The rule was slated to go into effect on November 14, 2011. The decision to delay was made in response to the suit filed by the NAM against the NLRB. In addition, the Court has set the date for a hearing on summary judgment motions for December 19th with a decision being rendered before the new effective date of January 31, 2012.

COMPLIANCE POSTERS – AVAILABLE THROUGH CERIDIAN

Looking to update your state and federal mandatory posters? Available through Ceridian is an all-in-one poster which includes the recent NLRB ruling requirement and the six other mandatory federal postings: Equal Employment Opportunity; Family and Medical Leave; Federal Minimum Wage; OSHA Workplace Safety; Employee Polygraph Protection Act and USERRA Military Rights. Ceridian also has state posters available. Posters are available at a special discounted price of \$17.95, call (800) 643-5999, option 1 or go to www.hreducation.com.

YOUR QUESTION ANSWERED

Q: It says "nearly" all employers have to post the new notice. What are the exceptions?

A: At this time, the requirement does not apply to agricultural, railroad or airline employers – or the U.S. Postal Service. In addition, some very small businesses may be exempt. If you think your company may fall into this category, check with your financial professional. It's important to note, however, that all U.S. businesses with at least one paid employee are required to display the other notices included on the Ceridian federal and state posters.

IRS PROVIDES TAX RELIEF FOR PERSONAL USE OF EMPLOYER-PROVIDED CELL PHONES

Recently, the Internal Revenue Service (IRS) issued [Notice 2011 72](#) and a [Field Examination Memorandum](#) dated September 14, 2011, giving tax relief to employees whose employers provide them with cell phones or reimbursement of cell phone charges.

Under the Notice, the IRS will treat an employee's use of an employer-provided cell phone issued for a reason related to the employer's trade or business as a "working condition fringe benefit" under Code Section 132(e). Under that Code Section and accompanying regulations, employee business expenses that would otherwise be deductible by the employee need not be included in the employee's taxable income. More importantly, if the employer can demonstrate that the phone was issued primarily for a non-compensatory business purpose, the substantiation requirements of the Code are deemed to be satisfied. In other words, the employee would not need to track (by minutes or calls) business versus personal use. As a result, the IRS notice indicates that the personal use would be excluded from taxable income as a "de minimus fringe benefit" under Code Section 132(e). Accordingly, no tracking of personal use would be required.



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OSHA ISSUES DIRECTIVE FOR INVESTIGATING WORKPLACE VIOLENCE

On September 8, 2011, OSHA issued a compliance directive (the "Directive") on workplace violence that

outlines enforcement procedures for OSHA field officers in determining whether and how to investigate employers for instances of alleged workplace violence. Relying on OSHA's General Duty Clause (which requires employers to maintain workplaces "free from recognized hazards that are causing or are likely to cause death or serious physical harm"), OSHA may cite and fine employers for failing to provide workers with adequate safeguards against workplace violence after an investigation. The Directive does not require OSHA to respond to every complaint or incident related to workplace violence; rather, the Directive provides guidance for field officers to determine whether or not an investigation should be pursued and whether a citation is appropriate for the employer.

The Directive marks an extensive history of OSHA examining the issues associated with workplace violence. In 1996, OSHA issued a set of guidelines for preventing workplace violence for health care and social service workers, followed by a set of recommendations for late-night retail workplaces in 1998. However, there were few citations publicized in the years after these guidelines were issued.

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AN EASY WAY TO HELP WORKING PARENTS MAKE SURE THEIR CHILD IS READY FOR KINDERGARTEN

Here's a fact that's hard to believe. In a study that's been repeated for the past seven years, The Minnesota Department of Education reports that only half of Minnesota's 5-year-olds are ready for kindergarten. Half! Once the business community in Minnesota got over the shock of that statistic, they decided to see what they might do to help working parents make sure their children are ready for kindergarten.

When they looked into the problem, they discovered a few interesting things:

 [READ MORE](#)

SAFETY IN THE WORKPLACE

WEBINAR: OFFICE ERGONOMICS - RISK FACTORS AND CONTROLS

October 11

Noon -1:00 p.m.

LAST CHANCE TO REGISTER!

Implementing an effective office ergonomics program can increase employee comfort and productivity, prevent injuries and associated costs and reduce absenteeism. Learn, direct from workplace safety experts, how to recognize office related ergonomic risk factors and provide cost-effective solutions! These experts will help you understand the neutral position, how to conduct a workstation evaluation, tips to control common ergonomic problems and basic elements of an office ergonomics program!

To register or for more information on the Safety Management Committee, click [here](#).

 [REGISTER NOW](#)

EMERGENCY PREPAREDNESS - ARE YOU READY?

The potential for a natural disaster is always present – fire, bomb threats, power failures, gas leaks, chemical spills, or even terrorist attacks! Are you prepared? The response of your employees can mean the difference between life and death!

Employers with more than 10 employees are required to have a written emergency action plan. Companies who have less than 10 employees can communicate the plan orally. Unfortunately, experts say that many employers fail to adequately prepare.

 [READ MORE](#)

Article provided by Jan Fedora, Occupational Safety and Health Consultant, Minnesota Safety Council fedora@minnesotasafetycouncil.org.

WORKER CLASSIFICATIONS ARE UNDER THE MICROSCOPE

Last year the IRS announced a plan to audit 6,000 businesses over the next three years in regards to

misclassification of independent contractors, which the federal government claims costs the government billions of dollars in revenue each year. Soon the IRS will have even more money to help them crack down on violators – the Department of Labor’s proposed budget for 2012 includes \$25 million to help them hit their audit goal.

There are a number of benefits to hiring independent contractors instead of employees, including not having to pay workers’ compensation insurance, employment tax, or carry out wage withholding responsibilities. Some employers are intentionally misclassifying employees to enjoy these benefits, but many others are unaware of the distinctions between independent contractors and employees and are simply making an error.

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