Date: June 2021 Vol. 19, No. 6

From: Business Management Daily

Subject: Practical HR strategies to boost your career

In The News ..

Revisit workplace mask policy in light of new CDC rules. While the CDC's new COVID guidance says fully vaccinated people no longer need to wear masks in most locations, employers can still set their own workplace rules for employees and customers if they choose. And you still must follow state/local rules.

Also, remember that OSHA remains the go-to safety authority for employers, not the CDC. Expect OSHA to update its mask guidance soon.

Find OSHA's updated advice at www.OSHA.gov/coronavirus. For answers to employer's common questions on the new CDC rules, see www.tinyurl.com/CDCmaskfree.

Hybrid schedule: Employees want it, half of companies will offer it. Nearly three quarters of employers (71%) believe that most of their employees would prefer a hybrid remote/in-person schedule going forward, according to a new Littler law firm survey. Only 4% believe that most of their workers want to return full time, in person.

The reality: More than a quarter (28%) of those organizations said they plan to have most employees return full time and in person. About half (55%) plan to offer a hybrid model.

Another flashpoint: vaccines. About one in four (41%) of employers say they will ask employees to voluntarily disclose if they have been vaccinated, while 32% say they will not ask and 27% are still unsure.

In this issue

5 lessons from first wave of COVID lawsuits

As the pandemic eases, COVIDrelated lawsuits are on the rise. Here are some of the top litigation triggers and ways to avoid becoming the next target:

1. Employee exposure is likely covered by workers' comp.

Generally, community-acquired illnesses aren't covered by workers' compensation. But almost half the states have modified their workers' comp laws to create an assumption that employees contracted COVID at work. (That assumes, of course, the person was present in the workplace.)

The lesson: Expect more of these types of workers' comp claims—and eventually increased premiums.

2. Employers may still be liable for wrongful death claims. Workers' comp is usually the sole remedy for workers' injuries. But some employees (and family members) are using the

COVID & the Courts

Top reasons for lawsuits

- 1. Leaves of absence
- 2. Retaliation
- 3. Discrimination
- 4. Wage & hour
- 5. Workplace safety
- Top states for claims
- 1. California
- 2. New Jersey
- 3. Florida
- 4. New York 5. Ohio
- Source: Littler's COVID Litigation Tracker

exception that allows for lawsuits if the employer's COVID response was grossly negligent. In addition, gross negligence suits are being brought by customers and employees' family members who got COVID from workers.

The lesson: This is another reason to stick closely to state and local COVID mitigation rules. Document all your efforts. And treat employees' COVID workplace infections as possible workers' comp claims.

Continued on page 2

Turnover tsunami: Act now to retain best staff

During the pandemic, quit rates fell to their lowest level in a decade. But now vaccinated and freed from confinement, many employees are getting ready to jump ship. In fact, more than half of employees in a new survey say they plan to look for a new job in 2021.

It's not too late to put the brakes on this pent-up turnover. Here are some steps employers are using to convince their workers to stay:

Offer continued telework. Let employees choose whether to return to your facilities all the time, some of the time or not at all. Failing to offer a choice may spark departures. Nearly three-quarters of employers believe that most of their employees prefer a hybrid home/remote schedule (see box at left).

Allow more time off. Give fatigued workers an opportunity for a real break—something more than a week vacation. Suggest ways staff members could combine accumulated paid leave with unpaid, job-protected leave. The promise of continuing benefits eligibility could prevent wanderlust from turning into a full-blown resignation. For long-tenured employees, consider offering sabbaticals of several months.

Provide child care benefits. In coming months, many working parents will still need to find day care for their kids, especially if schools are slow to reopen. Seek child care options near work. Or work with other nearby

Continued on page 2

www.theHRSpecialist.com (800) 543-2055

COVID lawsuits

(Cont. from page 1)

3. Denying leave can land you in court. Leaves of absences are the top cause of COVID employment claims in federal court, according to Littler's COVID Tracker (see page 1). That includes everything from quarantine leave to child care leave to an FMLA.

The lesson: Before denying a COVID-related leave request, check with your attorney.

4. Know when COVID is a disability. Newer lawsuits seek to clarify when COVID creates significant enough problems to constitute an ADA disability that requires you to offer reasonable accommodation. A growing issue: how to accommodate "long-haul" COVID sufferers, who have brain fog and fatigue.

The lesson: Always consider whether a recovering COVIDpositive worker is disabled under the ADA. If so, offer reasonable accommodations.

5. Don't punish workers who complain about safety. Many laws make it unlawful to retaliate against workers who voice complaints about workplace issues, including safety problems, discrimination or pay. The ongoing mask war will likely trigger more of these retaliation claims.

The lesson: Don't punish staff for safety or legal complaints. Most states have laws outlawing such retaliation, and such action usually triggers federal agency complaints.

Turnover

(Cont. from page 1)

employers to offer on-site child

Find ways to make your culture more inclusive. After a tumultuous year, some employees may be fed up with the slow pace of change from diversity, equity and inclusion initiatives. Commit to tackling pay inequity issues. Revise your recruitment strategy to broaden your pool of potential new hires.

WFH to RTW: Take smart legal steps when requiring return to the workplace

Tf your organization is preparing to call employees back into the workplace after a work-from-home COVID hiatus, be aware of the potential legal risks. Here are some best practices for ending teleworking arrangements, according to a report by the McAfee & Tate law firm:

1. Give employees advance notice of your termination of the remotework arrangement. Their pandemic schedules and habits are now their new normal. Provide as much notice as possible.

2. Notify them regarding the reinstatement of any "essential functions" that may have lapsed during the pandemic. This is important. Address it directly and reset expectations. Specifically identify duties that were not required (or were altered) during the pandemic, and explain that they will be reinstated on the recall date. Rewrite the person's job description if necessary, specifically addressing those essential tasks.

3. Tell workers to bring concerns about returning to HR immediately. To ensure consistent messaging, designate a specific HR person to have these conversations. Be prepared to distinguish between employees' (1) general COVID fear and (2) concerns related

Identify duties that weren't required (or were altered) during the pandemic, and explain how/ when they will be reinstated.



to underlying physical or mental impairments. The former is typically not grounds for the worker to refuse to return to the workplace. The latter may require you to offer a potential accommodation under the ADA.

4. If employees' concerns relate to a medical or physical impairment, engage in an interactive process. as required by the ADA. Have these conversations early, preferably on the phone before the return date.

The goal is to obtain information about the impairment, including its duration and impact on performance of essential functions. This is a good time to clarify any revised essential functions or expectations, particularly any reinstated duties that cannot be performed effectively at home. Document this discussion.

Note: The EEOC says that if you recall a remote employee to the office after the pandemic, you don't have to automatically allow continued teleworking as an ADA accommodation.

Compliance checklist: When teleworkers depart

Traditional last-day rituals may slip through the cracks if a departing employee works remotely. Here's how to safeguard your intellectual and real property in a work-from-home world:

- Reinforce nondisclosure and trade secret agreements. Ensure your nondisclosure and trade secret agreements are up to date and reflect working away from the physical office. Include a policy that bars personal use of company equipment, software, shared drives and cloud accounts.
- Inventory equipment. It's best if all technology is company owned and the employee understands it must be returned.
- Use a departure checklist. Use it to explain the departure process up front. Conduct an exit interview, whether in person or via Zoom. During the talk, remind employees of any nondisclosure agreements and retrieve equipment.
- Involve IT. Make clear the date/time IT should cut off access to shared drives, cloud accounts, email and social media accounts.
- Preserve data. Before wiping data from equipment, IT should preserve the contents in case of litigation. Do the same for email and other communication.



HR dilemma: Managing COVID 'long-haulers'

Among U.S. workers who suffer COVID "long-haul" symptoms—lingering fatigue, brain fog and concentration trouble—about 45% say they've had to reduce their work schedules. And 22% couldn't work at all.

Does FMLA leave apply? Because several long-haul conditions easily qualify as chronic serious health conditions, expect more frequent use of regular and intermittent FMLA leave this year. Employees may need time off to care for their own serious health conditions or those of ill family members.

Disability and the ADA. COVID long-haulers also may qualify as disabled under the ADA and, thus, be

entitled to the full range of reasonable accommodations. Fatigue and brain fog may cause performance problems. You may need to adjust expectations, such as a reasonable accommodation of extra time to complete tasks.

What employers should do: Review your disability policies. Identify longhaul symptoms likely to signal FMLA serious health conditions and ADA disabilities. But never assume a returning worker who had COVID is disabled. Let the employee bring up the topic. Remind hiring managers they can't inquire about medical issues.

Online resource For tips, see www. theHRspecialist.com/longhaul.

Offer intermittent leave as ADA accommodation

When we talk about intermittent leave, we're usually discussing the FMLA. But note: The ADA may also entitle your employees to take a few hours or a few days of leave at a time as a reasonable accommodation for their qualifying disabilities.

Recent case: While working at a Georgia bakery, Deborah developed several disabilities, including respiratory disorders. These required hospitalization at least five times.

Each time, she asked for intermittent paid leave. The company refused to discuss that, even though she had a doctor's note each time. She was eventually fired when she hit the company's strict absences point limit.

The EEOC sued, citing the ADA and noting that "the use of intermittent medical leave for treatment of a disability is widely recognized as a reasonable accommodation." (EEOC v. Treehouse Foods, ND GA)

Weed out unintended promises in handbook

Your employee handbook probably includes a disclaimer stating that it is not a contract. But beware: A single disclaimer at the front isn't enough, especially if other handbook language appears to make promises you won't honor. Review your disclaimer to see if more precise language is needed to communicate contractual obligations.

Recent case: After being fired, Donald sought a payout for his unused paid time off, citing a handbook policy that said PTO will be paid up to 500 hours. The employer refused, pointing to a disclaimer that says the handbook "is not intended to create an express or implied contract."

Donald sued. The court agreed with him, saying the disclaimer was too broad and ambiguous to allow the city to not follow the PTO policy. (Hall v. City of Plainview)

Advice: Search your handbook for any language that could conceivably be interpreted as a promise. Either revise it or get rid of it.

Online resource For examples of legally safe handbook language on at-will disclaimers and more, go to www.theHRSpecialist.com/ handbooksample.

Legal Briefs

Stop trying to keep a lid on employees' talk of pay

A group of Disney workers who sued for gender-pay bias also added claims that many women were told "never to speak about their compensation" with co-workers. One employee says she was disciplined for discussing her pay. (Rasmussen v. Disney, Superior Court of California)

The lesson: Such pay-secrecy policies are under legal assault. Erase your policy if you have one, and remind managers the National Labor Relations Act lets workers freely discuss their pay with each other.

Best practices & pay policies for your remote interns

Even as pandemic rules ease, many internship programs are still remoteonly this summer. Advice: Make the experience more productive for both sides by thinking through topics like providing virtual mentoring, opportunities for social engagement, communication procedures and how managers provide regular feedback.

Also, make sure you're following the law on compensation. Basically, you need to pay if the internship is to the employer's advantage. You don't if the intern gains the most. For more advice, and a link to the DOL's test to decide if you need to pay, go to www. theHRSpecialist.com/intern2021.

#1 reason you can't fire worker for going #2 on office floor

You'd think it would be easy to fire a worker who defecates on the workplace floor and tells his manager he left a "present" for him. The problem: The employee is a member of a labor union. The worker appealed the firing and an arbitration board (citing the employee's lengthy service) reinstated him. The company sued, but the court said it had no power to overturn the arbitrator. (Union Pacific vs. SMART. 8th Cir.)

The lesson: The #1 reason to oppose organizing efforts is that union contracts impose "just cause" obligations for firings, which can tie your hands in obvious firing situations like this.



Washington Report

Another reason not to mandate the vaccine

If you require your employees to get the COVID vaccine, that automatically makes any employees' adverse reaction to the shot a work-related, OSHA-recordable event, meaning it must appear on your OSHA log of work-related injuries and illness (Form 300). On the other hand, merely encouraging employees to get vaccinated (but not mandating it) lets employers off the hook from this record-keeping task. Learn more at www.osha.gov/coronavirus/faqs#vaccine.

DOL drops Trump independent contractor rule

The U.S. Department of Labor has withdrawn a rule issued in the waning days of the Trump administration that would have redrawn the boundary line between employee and independent contractor. In general, Trump's "economic realities" test would have allowed employers to designate more workers as contractors, not employees. Biden's DOL is now looking to craft its own definition of independent contractor that favors more employee rights to gig workers, such as Uber drivers.

\$136k: The cost of ignoring pandemic safety

In what appears to be the first company cited under OSHA's new National Emphasis Program on COVID enforcement, a Massachusetts tax-prep company was hit with a \$136,552 fine for, in part, prohibiting employees and customers from wearing face masks in the office during a statewide mandate last winter. The company also ignored guidelines on distancing, ventilation and cleaning.

The message: While restrictions are easing, don't drop your compliance guard until OSHA, state and local regulations all give you the OK.

Beware effects of fed contractor \$15 wage

The minimum wage for employees who work for federal contractors will rise to \$15 per hour starting Jan. 30, 2022, according to an executive order signed by President Biden last month. The current \$10.95-perhour minimum has been in place since 2014. The \$15 minimum will also be adjusted annually based on the rate of inflation. Why should noncontractors care? This increase will move the minimum wage needle, forcing more employers to compete with the \$15 rate in their local job market.

HR Q&A

One of our employees was suddenly sent to jail: What should HR do?

Q. We just found out that one of our employees was sent to jail, apparently for violating probation. He's had some attendance issues and, before all this, was being written up for those. What should HR be considering? — Lindsay, North Carolina

A. You didn't say what kind of position the employee holds or whether you were aware of his criminal/probationary status when you hired him, so here is some general advice:

First, it is acceptable to ask the employee about his criminal history. You can also research his criminal history status so you understand what the employee has been charged with or convicted on. (But if you use a third party for this service, make sure you follow the Fair Credit Reporting Act requirements.)



If what you learn causes concern that the employee's actions make him a risk given the work duties, you may want to take action. Remember: There is a difference between a conviction and a charge when evaluating your options. And, thus, you may face restrictions on your ability to use the information to make employment decisions, particularly if the employee has yet to be convicted. (Also, note that minorities are often more likely to be arrested and charged than are white citizens.)

If, on the other hand, the employee's alleged behavior is unfortunate but not really related to the work performed, you may wish to continue to work with that employee. Sometimes, reaching out to the employee's parole officer to better understand the charges can lead to a positive relationship and help ensure the employee can be successful with rehabilitation.

Should employee records be stored only with the HR department?

Q. Our Records Management team says they should be responsible for receiving and maintaining all employment records. (Those employees are not HIPAA trained.) It's my understanding that HR should be the office of record. Where should records be stored? - M., Virginia

A. Federal and state laws say what type of records employers must keep, but those laws are silent as to who is responsible for maintaining them. In certain cases, as with medical records, employers must keep the records confidential and apart from personnel records in a secure location.

Your difficulty seems to be that the team designated to care for the records isn't trained on medical confidentiality rules. That could be a problem with the ADA and HIPAA. All this argues strongly for having a single clearinghouse for employee records.

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

Employment law changes: What to expect into 2022

Paid sick leave—an issue supported by President Biden (see page 8) and gaining steam in state legislatures—is the top legislative issue that employers expect to impact their businesses over the next 12 months, according to a new Littler survey of 1,100 HR professionals and in-house attorneys.

"Whether a law expanding paid sick and family leave benefits passes at the federal level remains to be seen. But either way, states, counties and cities will continue to focus on this issue," says Littler attorney Michelle Falconer. As a result, employers "will face significant compliance challenges that come with navigating a patchwork of varying requirements."

The second most-watched issue: income inequality measures, such as gender-pay equity laws, minimum wage increases and pay transparency regulations. That's followed by legal changes relating to diversity and inclusion issues.

"Despite all these potential shifts," the Littler report says, "amid persistent gridlock in Washington, the biggest challenge may stem from the complex web of state and local issues, be it around paid leave, wage-and-hour matters or a range of other employment law issues."

Top areas (outside of COVID) employers expect employment-law changes to affect their operations in the next 12 months:

Paid sick/family leave

Pay equity/minimum wage

Diversity & inclusion

Health care

Harassment/discrimination

Data privacy

Contractor classification

Immigration

Unions

Pay-equity audits are wise; but not a DIY project

Both the EEOC and the Democratic leaders in Congress are planning efforts in the coming months to



ensure that women are paid as much as men for equal work. For that reason, many companies are taking the

proactive step of running self-audits of their organizations' pay practices to identify gender-based disparities.

Take note: Such audits should not be do-it-yourself tasks. If you create your own audit and an employee sues for wage violations, a court may compel you to provide the audit's findings to the employees' attorneys.

You can minimize this risk by retaining an attorney to conduct your pay audit. That way, your company can claim the attorney-client privilege or the work-product privilege. Either way, a court can't force you to turn over audit records.

You probably won't be able to work with the attorneys as they conduct their audit, so steer them in the right direction beforehand.

Analyze job descriptions. The duties listed should be the same as those employees actually perform. COVID may have altered those tasks.

Test employees' status.

Employees classified as exempt must meet the criteria for their exemption—administrative, executive, professional, computer or outside sales.

Review overtime calculations. Certain items must be included in employees' regular rates (e.g., incentive bonuses); other items may be excluded (e.g., vacation pay).

If your audit uncovers wage-andhour irregularities, act quickly to correct them, and document your actions. Courts will look favorably on your proactive efforts.

Online resource In addition to federal law, many states have their own equal pay laws. For a state-by-state chart, go to www. theHRSpecialist.com/equalpay.

June bloom: Wedding surge = HR & payroll tasks

COVID altered all kinds of plans in the past 15 months, including delaying many weddings. As restrictions ease, HR and payroll departments should start preparing for an outbreak of wedding bells this year—particularly dealing with name

A Brides magazine survey found that 66% of couples who wanted to tie the knot in 2020 decided to wait until family and friends could safely join the celebration.

New brides who take their husbands' names and members of newly hyphenated couples will need your help in formalizing their name changes.



At the very least, they'll need new Social Security cards. The Social Security Administration's procedure for getting new cards can be found at www.socialsecurity.gov/ ssnumber. You can download a copy of Form SS-5, Application for a Social Security Card, from that page,

Make the whole process easier by bestowing a wedding gift from HR: A package containing all the forms that may be affected by a name change. Include paperwork needed to update:

- Paycheck direct deposits.
- W-4s (plus a change of address) card, too, for W-2 purposes).
- 401(k) beneficiary designations.
- Health care dependent coverage, which may involve revising cafeteria plan information.

Finally, remind newlyweds to update their driver's licenses, too.

To:		Date:	June 2021
From:		Re:	Personal liability

Don't take it personally! How managers can avoid liability in employee lawsuits

Inderstanding all the legal do's and don'ts of managing employees can be difficult. But here's an extra incentive to avoid mistakes: If employees (or ex-employees) decide to file a lawsuit, they can sometimes sue their managers *directly* in addition to suing the company. And personal liability means a manager's assets (including savings and house) are fair game for the employee's lawyers.

Only certain laws allow managers to be held personally liable. This includes federal laws relating to employee leave, safety, gender-pay discrimination and "inflicting emotional distress."

To reduce the possibility of personal liability, here are five important actions:

Never ask discriminatory questions in interviews. If you ask questions that involve age, race, gender, religion, disability and other "protected characteristics," rejected candidates may be able to point to that as the reason they didn't get the job.

Examples of off-limits questions: Do you have children or plan to? What are your day care plans? Do you have illnesses or disabilities? What church or social clubs are you involved in?

2 Avoid discriminatory decisions. Whether you're working virtually or in person, workplace discrimination can be another activity that leads to personal liability for managers. Avoid making employment decisions—discipline, termination, demotion, etc.—that could be connected to those same protected categories like race, age and religion. Also, sexual harassment falls under this category and can be especially costly.

Take the proper steps before terminations. Never fire an employee in a quick, impulsive action for perfor-

managers themselves could be forced to pay a jury verdict. mance reasons. Managers should always give regular feedback on performance

and suggest ways to improve.

Certain laws allow for managers to

be held *personally* liable in

employees' lawsuits. Thus,

Employees should never be completely surprised by a performance-based termination. When they are surprised, they're more likely to suspect some alternative discriminatory motive and seek out a lawyer for help.

Take performance reviews seriously. Courts frequently see reviews and other documented feedback as evidence in job-related claims. Suppose an employee is demoted, fired or denied a promotion. Again, without the proper documentation in a review or other feedback, the argument may be that the real reason was bias.

Recent example: An employee was fired and sued for age discrimination. The company said the firing was due to performance but had no documentation. No proof, no defense, the court ruled in siding with the employee (Lloyd v. Georgia Gulf Corp.)

5 Don't interfere with FMLA leave. The Family and Medical Leave Act gives certain employees the right to take up to 12 weeks of unpaid jobprotected leave each year for their own serious illness or to care for close relatives with a serious illness. If managers interfere with employees' FMLA rights, they can be found personally liable.

So if an employee cites one of these qualifying reasons and requests time off, reach out to HR to make sure the organization stays in compliance. Never retaliate due to medical leave requests.

Good habits to avoid bad trouble

Here are some tips to reduce your chances of being held personally responsible in an employee's lawsuit:



Document, Document!

Just as they document employee performance, managers

would be wise to doc-

ument their own decision-making processes and rationale. If you give direction to others, document what you recommended. Your notes may end up being your best defense.



Understand company policies and employment laws. Know the organization's policies on things

like employee leave, discipline and benefits, plus your requirements under state and federal employment laws. Make sure you clearly communicate with employees about policies. When in doubt, ask HR.



Make rational, legally sound decisions. Base decisions on facts and business-based

reasons. Decisions based on gut feelings or emotion leave the door open for claims of discrimination. Again, when in doubt, reach out to HR or the legal department for help.



Always represent the company. Avoid actions that appear to be you acting on your own, instead of on

behalf of the company. Use official company communication methods, such as your work email and work phone. Sign documents with your job title. If there's no proof you made the decision acting as an employee of the company, the backlash can be your personal liability in court.

Expert Advisor by Mark McClain

How to spot and assist out-of-balance employees

Sometimes there's more going on in a worker's life than meets the eye. Employee disengagement or burnout isn't always apparent, and some employers may be in for a surprise as the pandemic winds down.

One study shows that 57% of U.S. employees say they are burnt out, with many likely to leave their jobs after the pandemic is over. And a Gallup survey reveals that the percentage of engaged employeesthose enthusiastic about their workplace—is under 40%.

What these numbers mean is leaders need to learn how to recognize when the people around them—peers, colleagues, but especially subordinates—are out of balance or are heading in the wrong direction. Beyond the potential impacts on their personal lives, you want to try to head off the negative effects such imbalances can have on their roles in the company.

Here are three tips for leaders to spot, address, and help their out-of-balance employees:

> Make work-life balance part of your culture. You can

expect much from your employees, but you don't want them to fry themselves. Ideally you'll grow them and help them work toward their vision of a healthy work-life balance.

One study shows that 57% of U.S. employees say they are burnt out, with many likely to leave their jobs after the pandemic.

The sooner leaders confront imbalance in the equation, the more meat they put on the bones of company culture.

Screen for potential burnout. Some companies hire knowing they will overwork people or take advantage of their ambition to work extra hard and advance. But that approach can lead to burnout and departure, which costs companies in terms of replacing them.

There are always going to be ultra-motivated climbers. But exploiting them is beyond bad. Those who can't stand it get out, and the HR departments plan on the fact that every four or five

years, only 15 to 20% of those hires will be able to move up the ranks.

These types of organizations instead should invest in pre-hiring assessments to screen out those

> who value a life outside of work. Doing so would save the companies money and turnover.

Be a counselor. It's not an invasion of privacy for a manager to show con-

cern for an employee. Like it or not, being a counselor of sorts is part of managing people. Getting to know them as people, and their work styles, is what makes spotting imbalances possible. It's why good managers pull employees aside and say, "Hey, you're here, but you're not engaged. Is something going on?"

Managers who take that step are able to uncover issues and steer employees to the help they need.

Mark McClain (www.markmcclain. me), ForbesBooks author of Joy and Success at Work: Building Organizations that Don't Suck (the Life Out of People), is CEO of SailPoint.

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Volume 19, Number 6

Printed in the United States.

The HR Specialist (ISSN 1545-360X) is published monthly by Business Management Daily, 7600A Leesburg Pike, West Building, Suite 300, Falls Church, VA 22043-2004, (800) 543-2055, www.theHRSpecialist.com. Annual subscription price: \$299.

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Report: HR pros use 'shockingly weak' passwords

New research by software company NordPass says HR professionals often use "shockingly weak" passwords to unlock their online work accounts. Some of the most popular passwords in HR: password, Companyname123, Welcome1 and 123456.

Advice: Create complex/unique passwords and update them regularly. Use multi-factor authentication for added security. Educate employees on password hygiene, including avoiding mixing personal and work accounts.

Mid-sized employers pay the highest health costs

More than their small- and large-size counterparts, midsized organizations pay the highest per-employee health care costs, according to a new survey by the Mercer consulting firm. For mid-size companies (500-4,999 workers) the average health benefit cost per employee was \$14,147 last year. That's higher than the average for companies with fewer than 500 workers (\$13,587) and those with more than 5,000 workers (\$13,337).

Why the higher cost? Mid-sized firms must compete with large companies for talent, but they lack the economies of scale that large firms have with insurers.

Male or female boss: Who do employees prefer?

A new ResumeLab survey of 800 working Americans found that 38% of workers say they'd prefer to work for a female boss compared to 26% that would rather work for a male manager. The remaining 35% had no preference.

When breaking the respondents down by gender, 48% of women say they'd prefer to work for a female manager, while just 28% of men say they'd prefer to work for a female manager. What about the head honcho position? While 42% of women say that they'd trust a woman more than a man to lead their company, a mere 17% of men said they'd trust a female CEO more than a male.



Register now at www.payrollcomplianceworkshop.com

Is this the year that Congress creates a paid-leave mandate?

President Biden last month announced his long-promised plan that would allow eligible employees to take up to 12 weeks of paid family and medical leave. An official bill has yet to be drafted, so it's still unclear which type of employers and employees would be covered—or how it would be paid for.

Biden's proposal calls for:

- 12 weeks of paid family and medical leave for reasons currently covered by the FMLA, plus safety leave for victims of sexual assault, stalking or domestic violence. In addition, it calls for up to three days of bereavement leave.
- Leave will be partially paid, with a monthly maximum of \$4,000. High earners will be eligible for two-thirds pay up to the max; lower earners receive up to 80%.
- The program would be phased in over 10 years. Projected cost: \$225 billion.

Who will pay for the paid leave? The administration hints it might be covered by a payroll tax shared by employers and employees, as several states with paid family and medical leave mandates currently do.

Also currently unknown: Will all employers be required to grant paid family and medical leave? The FMLA only applies to those with 50 or more employees.

The pandemic intensified worker substance abuse

The number of employees reporting lower productivity or missed work due to substance abuse has "nearly doubled" since 2019, according to a new survey by Versta Research. One third of employees reporting addiction say it's affected their work more since the pandemic began. The study encourages employers to "open the conversation with employees about these issues ... to empower workers to seek the help and support they need." Remind workers of the service offered by your employee assistance program.

Identify conflict-resolvers during the hiring process

Conflicts between workers are inevitable. Use the hiring process to find people who can resolve them. During interviews, ask questions like, "What conflicts have arisen between you and other workers and how do you handle them?" and "What would you tell an inexperienced employee about handling conflicts?" The answers may give you some insight into their future conflict-resolution skills.

To reduce employee stress, increase control

Employees often suffer from stress-related health problems when they have little control over how they perform their jobs, according to medical studies cited in the *American Journal of Public Health*. If you're concerned about helping employees prevent stress-related ailments, try giving them more input into how they do their jobs.

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!

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!

PAYROLL COMPLIANCE HANDBOOK

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