

From: Business Management Daily

Subject: Practical HR strategies to boost your career

In The News ...

Less than half asked about return to work. As organizations open their doors again, more workers say their employer has *not* asked for their feedback about return-to-work policies and procedures (56%) than those whose companies actually have asked (40%), according to a new survey by Limeade software. For sample questions to ask employees this summer in a return-to-work/remote work survey, go to www.theHRSpecialist.com/COVIDsurvey.

Marijuana drug-test positivity rises by double digits. While positivity rates in workforce testing for most drugs remained flat or declined from 2019 to 2020, the positive rate for marijuana continued to climb at double-digit rates, up 16% last year in urine testing (3.1% in 2019 versus 3.6% in 2020). Marijuana positive rates were even higher in saliva testing (12.3%) and hair testing (8.7%), according to Quest Diagnostic. Positivity rates rose fastest in states with legal recreational-use laws.

Vax-status inquiries are OK; HIPAA doesn't apply. The EEOC previously said that employers won't violate the ADA when asking workers about their COVID-vaccination status. Lately, some anti-vax groups have argued that such inquires violate HIPAA medical privacy law. Not true, say legal experts. HIPAA has no impact on employers' ability to ask about vax status (or require proof).

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Pay up: Labor crunch pushes wages higher

As the economy rebounds quickly after its yearlong slumber, employers are being forced to raise their wages even as they struggle mightily to hire people.

Job openings this spring reached more than nine million, the highest number on record since December 2000. And 80% of manual-service organizations report difficulty finding qualified workers. A full 25% are finding hiring "very difficult," up from just 4% before the pandemic.

Retaining workers is also a challenge. Workers are quitting their jobs at the highest rates on record. And higher minimum wage rates are being approved in several states and cities (and for federal contractors).

All of this is forcing employers to up the ante on their employees' salaries and hourly pay.

The average employed American earned about \$30.33 per hour last month, up from \$28.51 before the pandemic. That's an annualized growth rate of 5.1%, up from a prepandemic growth rate of 3% a year. And wages for employees at restaurants and hotels are currently rising at an annualized rate of more than 20%.

Amazon is on a nationwide hiring spree, looking to add 75,000 warehouse and delivery workers starting at \$17 an hour. And the online retailer is dishing out signing bonuses of up

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HR plays key role in blocking ransomware hacks

While large-scale ransomware attacks have grabbed headlines recently (Colonial Pipeline, McDonald's, meat supplier JBS), organizations of all sizes are threatened by this growing threat. And the cost of recovering from a ransomware attack has more than



doubled in the past year, according to leading cybersecurity firm Sophos.

HR is one of many functions that play a role in anticipating and preventing ransomware hacks.

When cybercriminals launch a ransomware hack, they typically block an organization's access to their own business data, promising to release it only upon payment of large sums of cryptocurrency.

The price of the ransom—an average

of \$170,404—represents just a small part of a victim's costs. Rebuilding data infrastructure and security procedures is expensive

and time consuming. Recovering from a ransomware attack costs organizations an average of

\$1.8 million these days, up from \$761k just a year ago.

Business often grinds to a halt while the company is held technohostage. In May, an attack on Colonial Pipeline froze the company's billing system. Colonial shut down the pipeline because it had no way to

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Rising wages

(Cont. from page 1)

to \$1,000 in especially tight job markets.

Such rising labor costs—at the same time that employers' commodity and transportation costs are jumping—have led to an across-the-board increase in prices. Last month's 5% increase in the consumer-price index was the largest since August 2008.

Bottom line: There is clearly upward pressure on wages. Employers with positions to fill may have to find new ways to attract talent. But more money may be the most obvious (and attractive) way for now.

Ransomware

(Cont. from page 1)

invoice customers accurately.

Minimizing ransomware risks requires a multidisciplinary approach. Outside cybersecurity experts and in-house IT staff can implement technical countermeasures. HR must be prepared to reinforce employees' computer-security skills.

Experts advise the following measures to prevent ransomware attacks:

- **Use multifactor authentication**, which requires entering a one-time code sent to a phone whenever a password is used to access company data.
- **Back up data offline.** Critical data should be backed up to a secure location where cybercriminals can't get it.
- **Perform penetration testing.** Cybersecurity firms can find vulnerabilities in your company's data infrastructure and fix them.
- **Plan for the next attack.** Assume your organization is vulnerable to a ransomware hack. Develop contingency plans for responding. HR can spearhead pulling together the human factors that thwart attacks.

Virtual verification of I-9s will end soon; prepare to review backlog of documents

If your organization has been taking advantage of the relaxed COVID-era rule to verify new hires' I-9 documents via electronic means, start planning now to perform an in-person review of all those documents.

Since March 2020, the U.S. Immigration and Customs Enforcement (ICE) has allowed employers with remote operations to defer the physical inspection of driver's licenses, Social Security cards and other documents related to I-9 forms. Instead, employers could examine those documents remotely via video, email, fax, etc.

ICE has continually extended this remote I-9 program every few months. It's now set to end on Aug. 31. And, as more COVID restrictions fall away, this could be the final extension. Note that this ICE policy allows employers to *defer* the in-person documents review requirement—not eliminate it.

ICE's original memo says that once the deadline ends (or an organization resumes "normal operations"), all employees who were onboarded using remote verification must report to their employer within three business days for in-person verification.

Although virtual I-9 verification is allowed until Aug. 31, employers should begin the physical inspection process of their backlog of virtual I-9s as soon as possible.



"Although virtual verification is here until August 31, employers should begin the physical inspection process of their 'backlog' of virtual I-9s as soon as it is safe to do so," says immigration attorney John Fay of LawLogix. "If ICE decides to end the policy on August 31, employers may have very little notice and time to complete all of those physical inspections and I-9 updates."

Note: If the physical inspection of your I-9s is conducted by the same person who examined the documents remotely and signed Section 2, that person can simply write the date that they physically examined the documents and add their initials in the "Additional Information" box in Section 2 of the virtually completed I-9.

Online resource For more advice on reverifying remotely checked I-9 documents, go to www.tinyurl.com/virtualAug31.

Vaccine incentives: EEOC clarifies how far you can go

In addition to requiring employees to get vaccinated, employers can legally offer limited incentives to encourage workers to get the shot, according to new guidance from the EEOC.

Some employers were waiting for the EEOC to rule, fearing that offering incentives could be seen as coercing employees into divulging private medical data (vaccination status), which could violate the ADA and genetic discrimination laws. But the EEOC said vaccine incentives won't trigger legal trouble, as long as the incentive is not "so substantial as to be coercive."

The EEOC didn't give specifics on what would rise to that level, but most experts say that the common incentives being offered by employers (a \$100 gift card, a day or two of PTO, etc.) are legally safe. The ADA does require you to keep employees' vaccination information confidential.

Note: The EEOC says employers cannot offer incentives to an employee in exchange for a family member getting the COVID shot at their workplace. Such incentives, the agency says, would require the disclosure of the employees' family medical history, which could violate the Genetic Information Nondiscrimination Act (GINA).

Online resource Read the new EEOC guidance at www.tinyurl.com/EEOCvaccine-incentives.



Job burnout doesn't qualify for FMLA leave

The pandemic pushed many workers to the crispy side of the burnout scale. But as a federal court recently ruled, basic job burnout or job fatigue isn't enough to qualify an employee for job-protected FMLA leave, unless the worker can point to a resulting "serious medical condition."

Other courts have rejected similar FMLA claims from people who've simply complained they were "tired" or "seeking counseling for stress."

Recent case: Coming off a 24-hour shift, a paramedic told his boss he "couldn't do it anymore" and would "turn his stuff in." He conceded those

statements meant he was resigning.

He then sued for FMLA interference, saying his "burnout" constituted a serious condition. He never asked for FMLA leave or presented a doctor's note, but said the city "should have known" he was entitled to leave.

The court tossed out his case, saying his burnout comments "do not rise to the level sufficient to give the city notice he was experiencing a serious medical condition." (*Blake v. City of Montgomery*, D.C. Ala.)

Online resource Are you burning out? Take our 25-question quiz at www.theHRSpecialist.com/burnout.

New risk: vaccine-status harassment

Whether to get the COVID vaccine is a hot-button issue around (real and virtual) company watercoolers. Don't let these discussions get out of hand.

One's choice not to get vaccinated may be because of an underlying impairment, a pregnancy or religious belief. Because each of those are protected classes under the ADA or Title VII, harassing a co-worker because of his or her unvaccinated status might cross the line into unlawful protected-class harassment.

However, it is simply not realistic



to eliminate all vaccine-related discourse from the workplace. So instead of banning these discussions, remind employees of your expectations regarding all workplace conversations. They must be civil, professional, respectful and do not intrude on protected classes. If an employee violates these precepts, an employer should (or, in the category of protected-class harassment, must) step in.

Online resource Access a pair of customizable sample policies on harassment at www.theHRSpecialist.com/harassment_policy.

Respond fast & firm to racist comments



Employers are drawing brighter (and tougher) lines on unacceptable racial comments and conduct by staff.

Boeing announced it fired 65 workers in the past 10 months for "racist, discriminatory or hateful conduct."

Here are five steps to put a quick stop to racially charged speech:

1. Act immediately. Any delay implies the behavior is acceptable.

- 2. Be direct.** Your first words: "We will absolutely not stand for offensive racial remarks here."
- 3. Define acceptable behavior.** Staff are entitled to their beliefs, but must act according to company policy.
- 4. Spell out the consequences.** Explain how the policy will be applied if the behavior continues.
- 5. Ask for agreement.** Have the person signal a willingness to change. Document the discussion.

Requiring staff to get COVID vaccine is legal, court rules

More than 100 Texas hospital workers lost their lawsuit when a district court said the hospital's mandatory COVID vaccine policy for workers is 100% legal. The EEOC has said it's legal and this case backed that up.

The key point: At-will workers can be terminated for any legal reason. As this court said, "If a worker refuses an assignment ... or other directive, he may be properly fired. Every employment includes limits on the worker's behavior in exchange for remuneration. That is part of the bargain." (*Bridges v. Houston Methodist Hospital*, SD Texas)

\$150M reminder: Beware 'predictive scheduling' laws

A growing number of states and cities now require employers to give workers advance notice of their upcoming schedules and any changes. Recently, New York City slapped Chipotle with a lawsuit, saying the restaurant chain's 90 city locations failed to provide its workers with enough advance notice of their hours. The city says the chain owes more than \$150 million in relief after racking up almost 600,000 violations.

The lesson: Find out if predictive scheduling laws are coming to your town—or are already there.

Overrule a hiring panel? Document the reason why

A three-person hiring panel at a Michigan hospital unanimously chose Phyllis, a 56-year-old social worker. But a 31-year-old supervisor overruled that decision and hired a much younger, less experienced candidate. The EEOC sued on Phyllis' behalf and the hospital agreed to settle for \$115,000. (*EEOC v. Michigan Dept. of Health*, WD MI)

The lesson: Hiring committees are a good way to identify the best candidates and remove potential discrimination. If you have valid reasons for overruling a hiring committee's choice, get those reasons in writing before you hire.



OSHA eases employer reporting rules for vaccine side effects

Employers no longer need to report when an employee has an adverse reaction to a COVID vaccination. Employers typically must use OSHA Form 300 to record all work-related injuries and illnesses. Initially, OSHA said that if employers *required* employees to be vaccinated, the resulting vaccine side effects (and missed work) must be recorded on the company's Form 300. Now, OSHA has changed course and said that employees' adverse reactions to COVID shots do not have to be recorded on OSHA forms.

Affordable Care Act survives latest challenge in the Supreme Court

For the third time, the U.S. Supreme Court has rejected a challenge to the legality of the Affordable Care Act, leaving the law intact along with its employer coverage obligations and reporting requirements. In a 7-2 decision, the court said a group of Republican-led states do not have the legal standing to try to overturn the law. *The key issue:* Whether a 2017 move by Congress to remove the penalty for failing to buy

health insurance (the "individual mandate") meant the law was unconstitutional. But the court didn't answer that question, saying the lawsuit was improper.

Congress may require auto-enrollment to be default for employer retirement plans

Employers would have to automatically enroll new employees in their 401(k)s and other retirement savings plans under a new bill in Congress. The Ways & Means Committee passed the bill (HR 2954) and sent it to the full House, where it enjoys bipartisan support. The bill's author, Rep. Richard Neal (D-Mass.), says he expects bipartisan backing in the Senate, too, and is aiming for passage by the end of 2021. The bill would set the default for retirement plans to auto enroll, but would still allow employees to opt out.

The new advances of child tax credit (starting in July) spark payroll questions

Starting in July, the American Rescue Plan requires the IRS to send advances of the child tax credit (about \$300 per child each month) to qualified parents. But the advance credits are tricky. And the tax and payroll problems—including double-dipping and phase-out rules—are just now becoming evident, including issues with W-4 forms. For more details, see www.theHRSpecialist.com/AdvanceCredit.

HR Q&A

Employee had COVID months ago: Is she a 'long hauler' or a leave abuser?

Q. An employee said she had COVID last year. She was out of work for three months, with pay. She came back with a note saying she could only return part time. Since then, she is routinely out sick. She now claims she has COVID again. Can I request some form of proof? — *Nikkie, Florida*

A. Some state and local laws say employees don't need to always produce a doctor's note or positive test showing a COVID diagnosis. However, most states and cities allow you to seek this information. In fact, many states require you to report information about positive test results to local health authorities. Since your state requires neither, your best approach is to follow your standard policy on medical leaves.

It could be that this employee has lied to you. Or, she may be one of the "long haulers" who experiences adverse effects long after the initial COVID infection. Given her history of absenteeism, she may also suffer from other medical issues that make attendance difficult. That implicates the ADA and related state laws protecting disabled workers.

If you believe your employee has medical issues that prevent her from performing the essential functions of the position, you can ask for information and recommendations from her health care provider that will allow her

to safely perform her job's essential functions. If she is unable to provide this information to support her claims, you may conclude that she is, in fact, not being truthful.

How should we handle the final paycheck for a deceased employee?

Q. One of our employees has passed away. For this payroll, he will receive separate checks for a bonus, a retroactive wage payment, paid time off and his regular paycheck. Do we withhold federal income taxes on all of these checks?

A. No, you don't withhold federal income taxes on these payments because they're paid during the same year the employee died. You must withhold and report the FICA taxes. On the employee's final W-2, Box 1 reports all the wages paid up until the time of death. Boxes 2 and 4 report the total FICA wages, including the amount paid after death. Likewise, Boxes 3 and 5 report the FICA withholding on the total FICA wages.

The amount paid after death is also reported to the estate or beneficiary in Box 3 of Form 1099-MISC. If you don't have the proper Taxpayer Identification Number, the general backup withholding rules apply.

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

Sprung from cages, employees are planning more & longer vacations

After being stuck at home during COVID and stockpiling PTO, employees are hitting the road this summer, and they plan to take more and longer vacations than normal, according to a new Robert Half survey.

Fully 44% of professionals surveyed say they are more burned out on the job today than they were a year ago, up from 34% in a similar 2020 poll.

There's lots of pent-up demand for vacation time off. More than a quarter of employees say they forfeited PTO in 2020.



Don't wait until you have a pile of PTO requests before you create a plan. Inform employees that the organization will do its best to accommodate PTO requests, but it needs to balance time off with keeping the business running efficiently.

Encourage departments to use a central PTO calendar and block out any days your organization needs all hands on deck. Encourage employees to work together on arrangements to shift schedules and cover for each other.

If you have too many requests for certain days (say Labor Day week), see if some employees might back down in return for first dibs on equally popular days around the fall/winter holidays.

Online resource For tips on handling the surge of vacation requests this summer, go to www.theHRSpecialist.com/PTO21.

'Lawsuit-proof' your disciplinary documentation

When writing up an employee, assume your disciplinary memo will eventually become evidence in court, counsels Paul Falcone, HR director for the Motion Picture & Television Fund and a noted HR author. He offers this advice for making sure your documentation can survive legal scrutiny:

1 Paint pictures with your words. Use your senses when describing events. For example, *"You left your work area untidy again"* means nothing to a jury nine months from now. But they can picture it if you write, *"An eight-inch stack of incoming work orders was piled on your desk."*

2 Emphasize concrete facts. Don't write, *"You appeared at the customer's home under the influence of alcohol."* How would you know unless you had a breathalyzer? Instead, state, *"The customer reported you were slurring your words, he saw your eyes were glassy and smelled alcohol on your breath."*

3 Document the negative impact that resulted from the employee's actions. That's the legitimate business reason that justifies the discipline. Example: *"I found inconsistencies throughout your calculations and had to correct them myself. As a result, I had to work until 10 p.m. last night and need to push back the goal date a week."*

4 Keep physical evidence. Don't just toss shoddy work in the trash. That's evidence! When you write up employees, attach the faulty work product as an example. That's what justifies the discipline.

5 Include the employee's response to the written warning or discipline, whenever possible. That allows you to document that you listened to the individual's side of the story before taking disciplinary action. You have incorporated their feedback in the document, even as you hold them to the same standard as all.

Employees' biometric data in the workplace: the legal do's and don'ts

Fingerprint scans for time cards ... temperature screening for COVID ... retina scans for security access. These increasingly common examples of biometric data also carry risks that employers should learn to mitigate.

Example: A court awarded a Pittsburgh worker more than \$580k in damages for being illegally fired after refusing to clock in via the company's biometric hand scanner.

"Employers that use biometric data should be wary of the developments in biometric data legislation and should take proactive steps to ensure compliance," says attorney Nicholas Reiter of the Venable law firm in New York.

Here are steps employers should take, according to Reiter, to minimize the risk of a biometric-related lawsuit:

- **Disseminate a written privacy policy** describing the types of biometric data being collected, how it is being collected/stored/used and what entities are responsible for the collection and destruction of data.
- **Obtain written consent** from employees before data is collected.
- **Provide written notice** to employees regarding when biometric data is collected and the purposes.
- **Consider potential racial bias claims** associated with biometric data collection technologies—such as facial recognition software—when deciding which biometric data methods are appropriate for your organization.
- **Implement appropriate confidentiality, storage, and data security**, both internally and with third-party vendors that collect biometric data.
- **Negotiate indemnification agreements** that entitle your organization to be indemnified in the event of a data breach or mishandling of biometric data by a third-party vendor.



To: _____
From: _____

Date: July 2021
Re: Post-pandemic managerial skills

Employee leave

4 skills you need to be an effective manager in 2021

The working world has been forever changed. The pandemic forced teams and workplaces to reconsider how best to collaborate, hold meetings, conduct events and interact with clients and partners.

Here are the skills that managers need to master in 2021 to stay on top of their management game.

1. Support overall employee wellness

The definition of workplace wellness has expanded significantly over the past year—as has employee expectations. In addition to the programs offered via the company wellness program, employees expect their managers to care and ask about their mental well-being.

As one workplace consultant said, the silver lining in the pandemic is that companies “are seeing their workforce more as people and less as employees.”

To the extent possible, this includes allowing employees to manage their work time based on their unique life demands. This goes a long way in cultivating mutual trust and accountability.

2. Provide both positive and negative feedback

Employees don’t just want kudos; they won’t believe it. In fact, 60% of employees prefer to hear both positive and negative feedback, as long as it’s delivered in a way that’s constructive.

When you do deliver feedback, be specific. “Good job” doesn’t tell employees much that they can use. The same is true for negative feedback.

Also, if the feedback is negative, focus on solutions. Explain specifically what the employee needs to do, and work on a plan that guides him or her to better performance.

3. Help employees leverage their strengths

Nearly 80% of American workers said the best managers focus on employee strengths instead of trying to tackle their weaknesses.

A study by Gallup estimates that the country would *double* the number of employees who are “engaged” with their jobs if all managers were more focused on their employees’ strengths.

Talk to your team members about the strengths you perceive they have and whether they agree. Create a list of at least five strengths you see in every employee you manage once you have “buy in” from each.

Then, share the information with the team so they understand how their unique skills come

together in a complementary way, and to help them easily spot a team resource who might be a good partner when tackling a project that requires strengths they lack.

4. Communicate your vision for the team

Employees who understand your vision for the team and how their contributions help bring it to life are more likely to be engaged and productive. Yet managers very rarely communicate a clear vision for the team’s work and purpose.

Put your vision for the team in writing and communicate it to the team at least each quarter. Invite questions and conversation about why it’s important to company success, and how each member of the team can make valuable contributions to bring it to fruition.

Each time you hold team calls or meetings, carve out time to review the status of the vision. If it has shifted, explain how ... and why it’s still important.

As the vision starts to come to life, celebrate the small wins that have accelerated its progress, and publicly recognize and praise those employees whose work played an important role.

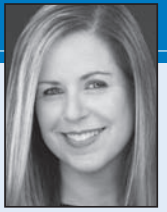


Post-pandemic: Now’s the time to show support for employees’ career growth

Half of all working Americans say their career development stalled or even regressed during the pandemic. And employees who say they aren’t getting enough coaching, training or mentoring are much more likely to quit.

Here are three ways that managers can be intentional about providing the training and support their employees need:

- 1. Give thought and time to each employee’s development.** Don’t push the future needs of the company to the bottom of your to-do list. Regularly ask, “*What will my employees need to be able to do in a year or two? And what resources can I provide now to position them for success?*” That may include forward-looking training or mentoring.
- 2. Schedule one-on-ones to discuss career growth.** Demonstrate your concern for each employee’s long-term goals and growth. Schedule regular sit-downs to ask questions like “*Where do you want to be in three years?*” and then be able to provide coaching and guidance to achieve that goal.
- 3. Continue reviews.** Don’t stop giving feedback. Both management and workers benefit from regular informal advice as well as structured evaluations.



10 tips to keep cybersecurity nightmares at bay

As the recent ransomware incidents show, there's an ongoing need to strengthen computing practices and stay vigilant against cyberattacks, which are up 600% due to COVID-19 (now aptly referred to as the "cyberdemic"). Emails and passwords are especially prime targets for hackers. Use these tips to stay safe:

1. Check if your email address or password are in a data breach at Have I Been Pwned (www.haveibeenpwned.com). Learn which websites were breached and change your passwords on those accounts. In fact, you should change passwords every 90 days regardless of a breach.

2. Choose unique, secure, single-purpose passwords. Or string together several words or phrases to create a passphrase. The current industry standard is at least 12 characters in length. Combine upper- and lowercase letters, symbols, and digits. Don't be predictable.

3. Consider using a secure password manager like LastPass or Dashlane. You won't have to create and remember complex passwords, because they will generate them and store the credentials. When accessing accounts, use their phone app or

browser to fill out the login information for you.

4. Fabricate answers to password recovery security questions. The truth might be easy for others to solve through research (like checking your social media activity).

5. Use email filters to route potential spam into a bulk folder, as per Federal Trade Commission guidelines. Delete unsolicited emails and block spammers' addresses. Replying to them may just increase the level of spam or malware being sent to you.



Cyberattacks are up 600% due to COVID-19 (now aptly referred to as the "cyberdemic"). Emails and passwords are especially prime targets for hackers.

6. Have two email addresses— one that's kept private for high-priority messages and contacts; the other a public-facing address for everything else (and which you wouldn't be terribly upset to delete, if it turns into an unmanageable spam magnet).

7. Inspect any URL using Google Transparency Report (<https://transparencyreport>).

[google.com/safe-browsing/search](https://www.google.com/safe-browsing/search)).

Google will verify if a website is safe. This is helpful if someone sent you a link and you want to be extra cautious before you click it. Even if you know the person and you're expecting them to share a link, it's good to check because they might not know if what they're sharing is potentially unsafe.

8. Assess the safety of an entire email, its contents and attachments at VirusTotal (www.virustotal.com). You can check URL safety here too, but it also allows you to forward an email to scan@virustotal.com. It scans the email's contents and sends you a report.

9. Clear out email clutter. Overloaded inboxes consume server space and raise security issues. Delete old emails. Information left behind becomes easy prey for hackers.

10. Don't connect to public WiFi. That facilitates hackers gaining access to your information. Use your smartphone or a hot spot instead.

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Remind returning staff about your dress code

After a year in sweatpants, employees returning to the workplace after their COVID hiatus likely need a reminder about what's acceptable attire in your workplace. For tips on setting a legally safe dress code—plus advice on gender-neutral policies and remote-worker attire—go to www.theHRSpecialist.com/dress21.

Study: Best (and worst) applicant tracking systems

Ladders, Inc. collected data from 50,000 employers and job seekers to analyze the top software used to accept and track job applications. Workday remains a favorite of companies and applicants, and it has the most jobs available. Greenhouse (which is used by the most employers) and Lever are emerging leaders that continue to take share from established players. Taleo was rated as the best known ATS, but also came away the least favorite among applicants. Second lowest was Kenea/BrassRing.

Half have experienced or seen race bias at work

Nearly 50% of employees surveyed in a Harris poll said they have either been a victim of race discrimination in their workplace or have witnessed it during the past 12 months. Also, more than two-thirds of American workers polled (68%) said they believe employees should be able to discuss racial justice issues at work.

CEOs expect economy to boom this year and 2022

In a recent Gartner research survey of CEO and senior execs, 60% said they expect an economic boom for the rest of 2021 and 2022, compared to just 40% expecting a flat or sluggish economy. They're looking for fast results, too: 35% anticipate returning to or exceeding 2019 revenue levels as early as this year. More than half report growth as their primary focus and see opportunity on the other side of the crisis.

OSHA issues revised guidance for employers on COVID safety, focusing on protecting unvaccinated workers

OSHA last month updated its general COVID guidance for U.S. workplaces to emphasize keeping unvaccinated workers safe, with a special focus on industries noted for prolonged close co-worker contact, such as manufacturing, grocery and high-volume retail.

The agency scrapped its initial plans to issue a broad emergency COVID temporary standard for all businesses. Instead, it only issued emergency mandatory standards for health care workers.

The new general guidance calls on employers to urge workers to be vaccinated against COVID, noting that fully vaccinated people need not take all of the precautions unvaccinated people should take. (The CDC says most vaccinated people can resume activities without wearing masks or physically distancing, except where required by state or local law.)

To protect unvaccinated workers, OSHA recommends excluding from the workplace all infected people, all those experiencing COVID symptoms and unvaccinated workers who have had close contact with people who have COVID.

Online resources Read OSHA's new guidance for general businesses at www.osha.gov/coronavirus/safework. Read the emergency temporary standards for health care workplaces at www.osha.gov/coronavirus/ets.



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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.



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
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- 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
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- **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!



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