



Focus

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1st Quarter 2015



*Thank you for trusting Human Capital to be your source for all your HR needs.
We look forward to working with you in 2015 and wish you a
Happy and prosperous New year!*

Changes In 2015

OSHA Issues New Rules for Death, Injury Reporting

The Occupational Safety & Health Administration

announced a final rule that requires employers to notify the agency when an employee is killed on the job (within eight hours) or suffers a work related hospitalization, amputation or loss of an eye (within 24 hours). Under the rule set to be replaced, an employer is required to report only work related fatalities and hospitalizations of three or more employees. Reporting single hospitalizations, amputations or loss of an eye is not required under the rule as it currently stands.



Effective Jan. 1, 2015, New ACA Rules in Effect

Under the Affordable Care Act's (ACA) shared responsibility provision, a large employer (who employs at least 50 full-time equivalent employees on average) must offer affordable medical coverage to at least 95% of its full-time equivalent employees and their dependent children age 26 or younger - or face stiff penalties. But who exactly is a "full-time equivalent employee?" Under the ACA rules, generally an employee is considered full-time if he or she is reasonably expected to work on average at least 30 hours per week, or 130 hours per month. Variable hour and seasonal employees may also be considered full-time under the new ACA rules. Before the employer mandate goes into effect Jan. 1, 2015.

A final rule revising the definition of "spouse" in the Family and Medical Leave Act (FMLA) to reflect the Supreme Court's Defense of Marriage Act (DOMA) ruling. The DOL didn't give a concrete date for this change; it just said it would happen in 2015. On top of expanding who's entitled to FMLA leave.

NLRB's 'Ambush' Election Rule

The rule will take effect April 14, 2015, and it reduces the amount of time between when a group files a union representation petition and when a union election will be held. To see the rule in its entirety go to <http://www.ofr.gov>

HC REMINDERS!!!

- If employees are filing exempt tax status, they are required to complete a new tax form by 2.14.2015. If no form is received they will automatically be changed to Single-0 until a new form is received.
- W2's will be post marked by January 21, 2015. Reprints will start being sent out mid February.

Mailing FMLA Notices May No Longer Be Enough

The federal Family and Medical Leave Act (FMLA) requires employers to provide both general notices of employees' rights under the law and notifications targeted to employees taking FMLA leave. Traditionally, mailing these notifications was considered sufficient, as long as employers could show that a letter had been placed in the mail. But that standard may be changing.

The 3rd U.S. Circuit Court of Appeals, which has jurisdiction over district courts in Delaware, Maryland, Pennsylvania and the U.S. Virgin Islands, recently ruled that employers may no longer rely on this so-called "mailbox rule". Under a precedent set FMLA notices will likely always be denied if an employee claims not to have received that letter.

Employers operating in the 3rd Circuit should be prepared to prove that they provided FMLA notices to every employee by a traceable means rather than first-class mail. In fact, this practice is a good idea for all employers who send out such notices. While the safest bet would be to require a signature (e.g., Certified mail), other options include sending notices through a delivery service with tracking numbers (e.g., overnight or two-day delivery services) or using an e-mail that includes an electronic receipt.



Does a cold or flu qualify for FMLA leave? Sometimes.

FMLA regulations state that "unless complications arise, the common cold and flu ... do not meet the definition of a serious health condition and do not qualify for FMLA leave "But what's considered a "complication" that would warrant FMLA? If the employee's bad flu bug forces him to be incapacitated for more than three days, and he sees a doctor and receives an antibiotic, that employee could meet the qualifications to be eligible for FMLA leave. But you'll need to evaluate it on a case-by-case basis.

**The U.S. Department of Labor has released updated versions of the FMLA rights poster you're required to display in your workplace. Make sure you're using the correct versions.

4 Things That HR Professionals Need to Know Regarding Obama's Immigration Plan

Most experts agree that the president's Immigration Plan could make living and working in the U.S. easier for undocumented workers and their potential employers. Through an executive order announced November 20, 2014, President Barack Obama took steps to expand resident and employment eligibility for up to 5 million undocumented immigrants currently living in the United States.

In a televised address to the nation, the president said his order shields undocumented immigrants from deportation and allows them to live and work temporarily here, so long as they have lived in the U.S. for at least five years, register with appropriate federal agencies, pass a background check and pay taxes. Here are 4 things to keep in mind regarding the new Immigration plan.

- 1. Prepare for a potential influx of resumes.** The president's order would add about 147,000 people to the workforce by 2024. In addition to immigrants themselves, the administration is seeking to allow the spouses of workers with H-1B visas to legally work as well.
- 2. Payroll tax withholding and entitlement administration may be more complicated.** Undocumented immigrants may apply for permits to work legally in the U.S., which means they would be subject to payroll tax withholding for Social Security and Medicare.
- 3. Health care becomes thornier as well.** Obama was explicit that the order does not allow undocumented immigrants to be eligible to buy or receive subsidies from health insurance exchanges. That means employers who hire them would be exempt from the \$3,000 per employee penalty for not providing them health benefits.
- 4. Be patient, but stay vigilant.** Most experts concur that even if it's unchallenged, the president's order won't be fully implemented until the first quarter 2015 at the earliest. It could take a year or more, some say.

There's an app for that!!



During your drive: Waze: This community based navigation app provides real-time traffic updates and road information (including police action and construction delays). Plus you get to design your car icon, and it's free!



At work: Evernote: Record voice notes, digitized documents, and share files electronically. The business-card scanner pulls info from that person's LinkedIn account without you having to connect with them, and it's free!



Brain Break: Quizup: Challenge friends, coworkers, and strangers to short, timed quizzes. The 500-some topics vary widely, from current and specific (Ariana Grande, Game of Thrones) to broad (music, Spanish). And it's free!

Business Standard Mileage Rate Increases to 57.5 cents in 2015. The IRS announced that the business standard mileage rate for transportation expenses paid or incurred beginning January 1, 2015, will be 57.5 cents per mile, up 1 1/2 cents from the 56 cents rate in effect during 2014.

Social Security Wage Base Increase for 2015



In late October, the Social Security Administration (SSA) announced that the social security wage base for 2015 will increase to \$118,500. This is an increase of \$1,500 from the 2014 wage base of \$117,000.

This increase isn't the only one happening in 2015. There is no limit to the wages subject to the Medicare tax. All covered wages are subject to a 1.45% tax. Wages paid in excess of \$200,000 continue to be subject to an extra 0.9% Medicare tax. This tax is withheld only from employee wages. Employers do not pay any portion of the extra 0.9% tax.

The 2015 FICA tax rate will be 7.65%. The tax rate is comprised of the 6.2% social security tax rate, plus the 1.45% Medicare tax rate. Individuals will be taxed at this rate up to the social security wage base. The maximum social security tax employees and employers each pay is \$7,347. This is an increase for employees and employers of \$93 from 2014.

SPREAD THE WORD: Social Security Accounts are Online

The U.S. Social Security Administration is working to raise awareness of the fact that people can now create and manage their own "my Social Security" account online, www.socialsecurity.gov/myaccount. Current employees can access their annual Social Security statements, check their earnings record, and see estimates of future retirement, disability and survivors benefits they or their families may receive. Those who already receive Social Security benefits can get benefit verification letters, change their address and phone number, and manage their direct deposit information.

DID YOU KNOW?



- Top 10 Highest-Paying Jobs for 2014: 1. Surgeon (\$233,150), 2. Physician (general practice), 3. Psychiatrist, 4. Orthodontist, 5. Dentist, 6. Petroleum engineer, 7. Air traffic controller, 8. Pharmacist, 9. Podiatrist, 10. Attorney (\$113,530)

Human-capital.com has a new look and feel to its website!

Check it out!!



Slipping into something more comfortable when you get home from work may tell your brain you're no longer in work mode. So, if you have a lot to do try keeping your shoes on. Psychologists call this "enclotted cognition".



The cost of ink your printer might be wasting each year: \$100+. Conserve yours by printing unimportant documents in draft mode, which uses up to 75 percent less ink.

Japan is one of the most generous countries that gives as many as 15 public holidays to workers annually. 10 are either rare or unique in other countries like Coming of Age Day (January 12), Vernal Equinox Day (March 21) and Showa Day (April 29).

If you resolved to help others this year, consider giving blood. Volunteers can be in especially short supply during cold and snowy winter months, making January - National Blood Donor Month. A single donation (about a pint of blood) can help save up to three lives.



Gas prices are a hot topic now and a Worldatwork study shows that 89% of survey organizations offer vehicle-related benefits, including car allowance or use of a company car.

