

# LEGISLATIVE UPDATE AND LEGAL UPDATE

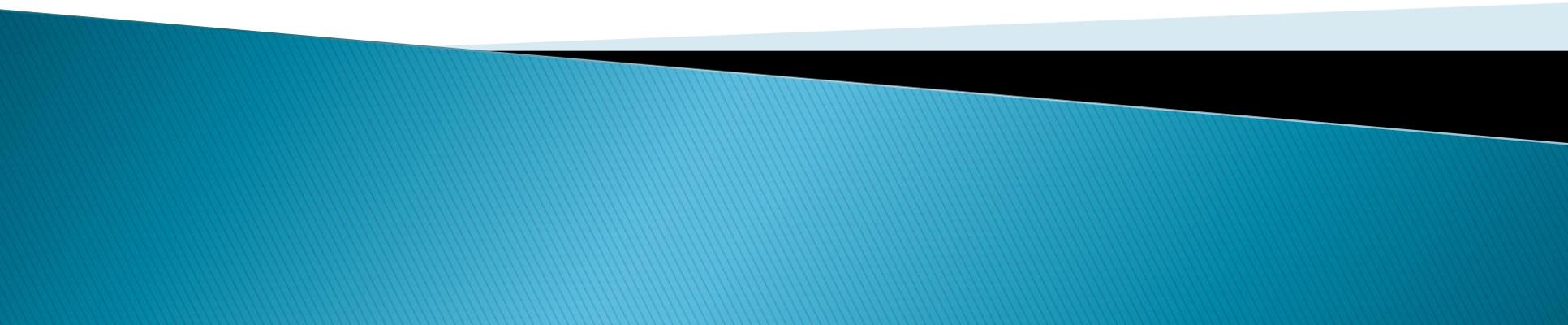
# WORKFLEX IN THE 21<sup>st</sup> Century

- ▶ Employers choose to opt in
- ▶ Provide paid leave under certain circumstances
  - Employer receives a safe harbor ostensibly absolving them from complying with state and local leave laws
  - Federal Contractors relieved from Sick Pay under Exec. Order 13706
- ▶ Provides 1 hour of paid leave for every 30 hrs worked
  - Amount of leave depends on size of employer and amount of service of employee
- ▶ Eligible Employees
  - Must be employed at least 90 days

# Take Action

- ▶ Easily Email Your U.S. Representative Now
- ▶ Place a Quick Call to Your U.S. Representative
- ▶ Quickly Raise Awareness of and Support for #Workflexbill on Twitter
- ▶ Post a Message to Your U.S. Rep's Facebook Page in Support of SHRM–Led Voluntary Workflex Bill
  
- ▶ **MAKE IT SIMPLE – GO TO:**  
<http://www.advocacy.shrm.org/workflex>
  
- ▶ **SUPPORT H.R. 4219 vs Schedules that Work  
H.R. 2942**

# Electronic Submission of Injury and Illness Records to OSHA



# WHO MUST SUBMIT INFORMATION ELECTRONICALLY

- ▶ **Establishments: 250 or more employees** subject to OSHA's recordkeeping regulation must electronically submit some of the information from the Log of Work-Related Injuries and Illnesses (OSHA Form 300), the Summary of Work-Related Injuries and Illnesses (OSHA Form 300A), and the Injury and Illness Incident Report (OSHA Form 301).
- ▶ **Establishments: 20-249 employees** in certain high-risk industries must electronically submit some of the information from the Summary of Work-Related Injuries and Illnesses (OSHA Form 300A).
- ▶ **Establishments with fewer than 20 employees** at all times during the year do not have to routinely submit information electronically to OSHA.

# ONLY FORM 300A FOR NOW

- ▶ Covered establishments with 250 or more employees are only required to provide their **2017** Form 300A summary data. *OSHA is not accepting Form 300 and 301 information at this time.* OSHA announced that it will issue a notice of proposed rulemaking (NPRM) to reconsider, revise, or remove provisions of the "Improve Tracking of Workplace Injuries and Illnesses" final rule, including the collection of the Forms 300/301 data.

# TIMEFRAME FOR REPORTING

- ▶ Establishments with 250 or more employees and establishments with 20–249 employees in certain high-risk industries (<https://www.osha.gov/recordkeeping/NAICScodesforelectronicssubmission.html>) must submit information from their 2017 Form 300A by July 1, 2018.
- ▶ Beginning **in 2019** and every year thereafter, the information must be submitted by **March 2**.

# REPORT BY ESTABLISHMENT OR FIRM

- ▶ The electronic reporting requirements are based on the size of the establishment, not the firm.
- ▶ The OSHA injury and illness records are maintained at the establishment level.
  - An establishment is defined as a single physical location where business is conducted or where services or industrial operations are performed.
- ▶ To determine if you need to provide OSHA with the required data for an *establishment*, you need to determine the establishment's peak employment during the last calendar year.
  - Each individual employed in the establishment at any time during the calendar year counts as one employee, including full-time, part-time, seasonal, and temporary workers.

# CURRENT EXCEPTION

- ▶ **state and local government establishments** in IL, ME, **NJ**, and NY are not currently required to submit their data through the ITA.

## WHERE TO FIND INFO AND SUBMIT:

<https://www.osha.gov/injuryreporting/index.html>

# TAX CHANGES

A FEW YOU MAY WANT TO KNOW ABOUT

# Individual Mandate Penalty

- ▶ In 2019 – eliminates the penalty for not having coverage under the Individual Mandate portion of the ACA Shared Responsibility provision
- ▶ Employer shared responsibility has remained unchanged
  - Applicable Large Employers (ALEs) still required to offer plans with Minimum Essential Coverage with Minimum Value to eligible employees.
  - Non-compliant offers will be subject to IRS penalties

# Commuter Benefits:

- ▶ 2018, employees can deduct (pre-tax) up to \$260 per month for commuting costs (\$20 for biking expenses)
- ▶ elimination of the business deduction for qualified mass transit and parking benefits
  - except when necessary for safety of an employee
- ▶ If currently co. pays for commuter costs, make sure your company is no longer counting on the tax break

# Paid Leave Credit

- ▶ tax credit to employers that voluntarily offers up to twelve weeks of paid family and medical leave annually
- ▶ the leave benefit amount must be at least 50% of the employee's normal pay
- ▶ tax credit is
  - 12.5% if the leave benefit amount equals 50% of normal pay
  - 12.5% credit increases incrementally (up to a maximum of 25%) to leave benefit exceeds 50% of normal pay