

From: Business Management Daily

Subject: Practical HR strategies to boost your career

## In The News ...

**Only 1 in 6 feel 'very comfortable' returning to work.** As fall brings a COVID resurgence in some regions, a new survey by The Conference Board finds that 17% of workers feel "very comfortable" returning to the workplace, while 39% feel moderately comfortable and 31% feel not comfortable. Lower-ranking workers say they feel more concerned than senior leaders. *For more, see page 8.*

**Health benefits are projected to rise 4.4% next year,** which is in line with the average annual cost growth of the past six years, according to an annual study by consulting firm Mercer. In fact, only 18% of employers say they'll shift more health care expenses to employees next year. The wild card that could drive costs higher: the still unknown total costs of the pandemic and the impact of a vaccine.

**Restarting business travel? Plan for COVID hurdles.** Business travel during this pandemic is complicated and carries several restrictions and employment law considerations (FMLA, ADA and OSHA). Can "high-risk" employees opt out of business trips? What protections and PPE should you provide? What online tools can help staff travel safely? Read our analysis of employer best practices and recommendations, *Business Travel in the Time of COVID*, at [www.theHRSpecialist.com/COVIDtravel](http://www.theHRSpecialist.com/COVIDtravel).

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## Benefits in a COVID world: 6 trends for 2021

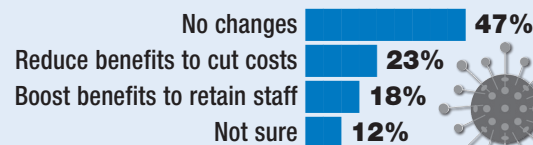
As employees experience extraordinary uncertainty in the pandemic, they're placing a higher value on their company-provided benefits—and they're paying much more attention to the details of those perks.

Employers are taking notice of this increased attention and responding. In the past six months, many organizations have made real-time changes to their benefit plans to help employees adapt to closing schools and the increased need for telemedicine, mental health benefits and caregiver leave.

What does this mean for benefits in 2021? A new Aflac survey of 1,200 companies and 2,000 workers identified these benefit trends for next year:

### COVID's impact on benefits

Given COVID's financial impact, which changes do you anticipate to your benefits in the next 12 months?



**1. Most employers plan to maintain or strengthen benefits.** A large majority of employers say they're very certain or somewhat certain they'll continue their benefits program as it stands, without cuts. Many companies have already beefed up their benefits packages in response to COVID.

The top improvements, in order:

- Time off or flexible scheduling to provide dependent care (47%)

*Continued on page 2*

## Caregiving during COVID: Offer perks to help

Working parents are bearing the heaviest workplace burden of the COVID-19 crisis. In addition to trying to juggle work and child-care (or lack of it), more than half of working parents say they fear that simply being a parent is a strike against them in the workplace during the pandemic, says a new CNBC/Catalyst survey.

To respond, some organizations are enhancing their benefits and creating new ones.

Tech companies seem to be leading the way, subsidizing or completely paying for backup day care or tutors. Microsoft offers 31 fully paid days of backup childcare for its employees, in addition to 12 weeks of paid leave. Computer graphics firm



Nvidia has an unlimited paid leave program in place, supplemented with 15 days of fully covered backup care.

**Identifying needs.** Employers looking to help their working parents should start by surveying them to identify care gaps. Much of your response may depend on how the local school systems are reacting to pandemic trends.

Parents who are telecommuting may need support or work flexibility so they can help their children participate in remote learning. Kinesis,

a business strategy firm in Oregon, hired a teacher to work out of one of its empty offices to provide virtual schooling to teleworking employees' children.

*Continued on page 2*

## Caregiving during COVID

(Cont. from page 1)

### It's not just teleworkers.

Employees who must be physically present at work face special challenges caring for their kids. They must arrange for childcare either in their homes or at a day care facility, often at great expense. This year, Home Depot paid for 60 days of backup care for employees' children.

Also, reaching out to employees responsible for caring for loved ones other than their children (such as aging parents) can help prevent resentment.

**Temporary or permanent?** If you're considering providing caregiving support, first determine if the benefit will be permanent or last only until the pandemic is over. Let employees know upfront.

Providing a temporary benefit won't tie your hands in the future. Of course, if a temporary benefit proves popular and retention numbers go up, you may want to make the benefit permanent.

**Ensure benefits equity.** Beware of even the perception of bias or favoritism. As with all benefits you offer, be sure to offer them to everyone who qualifies. For example, don't offer tutors or day care assistance for some workers and not others in the same job classification.

## Working parents & COVID

A CNBC/Catalyst survey of 1,000 working parents cites these effects of the COVID crisis:

**41%** of working moms say they have to hide their caregiving struggles from managers

**39%** worry they'll be fired if they ask for help

**57%** of parents fear they'll be the first group negatively affected by employer decisions

**45%** say they've had to revise their career goal since pandemic began

## Benefits in a COVID world

(Cont. from page 1)

- Additional paid time off for employees diagnosed with COVID (39%)
- Additional paid time off to care for family with COVID (34%)
- Financial support (22%)
- Stipends to support employees' transition to remote work (20%)

**2. Virtual enrollment is the future—now.** More than half (56%) of businesses report moving to a mostly remote structure due to COVID, and 26% view this as a long-term plan.

The shift created an immediate need for virtual alternatives to in-person benefits enrollment. Brochures and face-to-face meetings are out. Online educational videos, live chat, vendor tools and self-service website enrollment is in.

**3. 'Auto-pilot' enrollment comes to an end.** In the past, a huge majority of employees simply chose the same benefits plan each year. But more than half of employees say COVID has led them to invest more time researching the best options (*see box below*).

Benefit education will continue to be a vital piece of any good benefit program. Studies show that the more employees understand their benefits, the more likely they are to be satisfied with them. Recommendations from benefit professionals are still the top influencer for staff benefit decisions.

## For workers, COVID is 'wake-up call' on benefit choices

Your employees are paying extra attention to their benefits choices during this open enrollment season.

While a vast majority of employees (92%) typically choose the same benefits year after year, that could be changing. Nearly half (49%) of U.S. workers polled by Aflac say the pandemic has served as "a wake-up call" to invest more time researching and selecting the best coverage options for their situation.

A MetLife study found similar results, saying the pandemic has raised employees' concerns about the financial disaster that could follow a bout of serious illness. Among the results:

- **Half of employees said open enrollment is more important this year.** Two-thirds attributed the shift to COVID.
- **75% said their interest in specific benefits has changed.** The top benefits (in order) gaining interest: life and dental insurance, health savings accounts, vision benefits and financial planning.
- **Employees want greater control of their finances.** 70% said improving their financial health is a top goal this year, with health care costs the biggest concern.



**4. Telemedicine continues to explode.** Employees who would never consider conducting doctor visits on their smartphones were forced to do so in 2020. And, for many, it worked fine. Look for companies to continue offering telemedicine as part of their wellness initiatives. This fall, 43% of employers with wellness plans offered telemedicine, up from 29% last year.

Also, look for more employer investment in mental health benefits, including virtual coaching and therapy visits. More than a quarter (26%) of companies say employee mental health issues affected their company in 2020.

**5. Cost continues to be the main hurdle.** More than half (52%) of small employers that offer benefits say rising insurance costs are preventing their company from increasing wages. About 1 in 5 increased employee co-pays and/or increased employee share of premiums in 2020. Look for high-deductible health plans to continue on their upward trend next year, as they jumped from being offered by 26% of companies in 2018 to 34% this year.

**6. Employees expect benefits to expand.** When the pandemic hit this year, many employers stepped up with expanded benefits, and even the federal government came through with a paid-leave option and other perks. Employees say they will be looking to their employers to continue this trend. In fact, a full 63% expect at least one expanded benefit, such as more telemedicine and mental health options.



# 'Take home' COVID lawsuits bring new risk

If employees contract COVID-19 at work, their illnesses are usually covered by a state workers' comp system. But employers could pay millions if a jury concludes a *relative or friend* contracted COVID from a worker who got sick because the employer wasn't following workplace safety precautions.

**Recent case:** When Miriam became seriously ill from the coronavirus, she sued her husband's employer—an Illinois electrical firm. She alleges that



the company didn't take enough preventative measures to stop employees from sharing COVID at the workplace and bringing it home.

**Note:** Cases like this are more reason to get serious about cleaning, social distancing and mask mandates at your workplace—and to document all of your efforts. According to insurer risk evaluator Praedicat, up to 9% of U.S. COVID deaths may stem from such take-home infections. That represents huge potential liability.

## Misclassifying workers: \$110k cautionary tale

Although a simpler system may be coming (*see link at end of article*), making mistakes under the current "employee vs. independent contractor" rules can still be expensive.

Erroneously classifying an employee as an independent contractor is likely to trigger an investigation by the federal or state labor department, the IRS or even your state workers' comp commission.

**Recent case:** The owner of three Florida medical centers claimed all the health care providers working for him were independent contractors, not employees.

The U.S. Department of Labor investigated and found 34 health providers commonly put in more than 40 hours a week, yet they were paid on a flat, per-patient basis. The DOL concluded the company erred in classifying them as independent contractors—they should have been employees. The employees were given \$110,819 in unpaid overtime.

**Online resource** The DOL is proposing a new "economic reality" definition that would make it easier to classify your workers as independent contractors. Learn more at [www.theHRSpecialist.com/IC-DOL](http://www.theHRSpecialist.com/IC-DOL).

## Work at home: What's 'work-related' injury?

With so many working at home, what counts as a "work-related" injury that could be eligible for workers' comp and must be reported to OSHA? The key to the decision: whether the injury occurred while the person was performing work for compensation and whether it was directly related to the performance of the job (rather than the general home setting).

A 2009 OSHA opinion letter drew some clear lines using these examples:

- If an employee hurt her foot by dropping a box of work papers

while working at home, that's work related.

- If an employee is hurt when he trips on the dog while rushing to answer a work call, that is not work related.
- If an employee working at home is electrocuted because of faulty home wiring, the injury is not work related.

**Advice:** Offer to inspect remote workers' homes for easy-to-fix hazards.

**Online resource** Read the OSHA letter at [www.osha.gov/laws-regs/standardinterpretations/2009-03-30](http://www.osha.gov/laws-regs/standardinterpretations/2009-03-30).

### Teleworker expenses: When should you reimburse?

Consider implementing a reimbursement policy that clearly lists the conditions under which employees will be paid back for remote-work expenses. Task your attorney with determining the state (and local) laws affecting telecommuter expense reimbursement—they can vary widely.

**Examples:** An employee who had to upgrade his home internet service to handle extra data requirements may be entitled to reimbursement for those costs. Or you may need to cover the cost of replacing a worker's laptop that is too slow for work.

It all depends on the state laws in effect where your employees perform their jobs. Under federal law, employers only have to reimburse employees if job-related expenses reduce their pay below minimum wage. But state reimbursement requirements differ.

### Don't ignore 'unrealistic' accommodation requests

Sometimes, it may seem clear to you that a disabled applicant will be unable to perform the job you are trying to fill. But you can't simply ignore his application.

If disabled applicants are otherwise qualified, begin the interactive accommodation process as soon as they make it clear they need a reasonable accommodation to perform the job's essential functions.

Of course, if applicants don't meet other minimum qualifications that are unrelated to a disability (for example, education or experience requirements), you can reject them for those legitimate reasons.

**Recent case:** A vision-impaired employee at a corporate call center asked about a promotion and pointed out that he met the minimum qualifications. But the manager told him not to apply because his visual impairment "could not be accommodated."

The EEOC sued on his behalf, arguing that by refusing to even consider the employee, Red Roof violated the ADA. (*EEOC v. Red Roof Inns*, SD OH)



## DOL: No such thing as part-time, exempt staff

In a newly released opinion letter, the U.S. Department of Labor has made clear that there is no such thing as a part-time, exempt employee. Exempt employees must be paid a salary that meets the current minimum of \$684 per week, *regardless of how many days they work*.

In this case, the employer asked if trainers could be paid on a daily fee basis. But the DOL said that unless they were paid at least \$684 every week, they did not qualify as exempt. Read the opinion letter at [www.tinyurl.com/DOL-letter-FLSA2020-13](http://www.tinyurl.com/DOL-letter-FLSA2020-13).

## DOL campaign teaches worker COVID rights

Here's more reason to understand—and follow—the new COVID-related leave laws approved this year: The U.S. Department of Labor has launched a nationwide public awareness campaign to educate workers about their rights during the pandemic. The campaign uses TV ads, radio spots, social media and other mediums in both English and Spanish to alert staff to their expanded leave rights under the Families First Coronavirus Response Act. Check out the ads at [www.dol.gov/agencies/whd/pandemic/public-service-announcements](http://www.dol.gov/agencies/whd/pandemic/public-service-announcements).

## IRS won't take pandemic as payroll tax excuse

Don't expect to succeed in citing the pandemic as a "reasonable cause" defense for failing to pay your organization's payroll taxes. The first such effort fell flat with the IRS and a federal trial court. When a sole proprietorship failed to pay taxes from previous years, it cited COVID slowdowns this year. The court upheld the IRS' assessment. (*U.S. v. Murdock*)

**Note:** There is a reasonable-cause defense for penalties relating to late filing or payment, but it's an extremely high bar. In general, you have a nondelegable duty to ensure the company's payroll taxes are deposited on time.

## New rules raise standards, cost of H-1B visas

New federal rules that took effect in October will restrict employers' ability to use H-1B visas to bring highly skilled foreign nationals to work in the United States. The Department of Homeland Security ruling increases the required wages that employers must pay their H-1B workers, limits the visas to fewer technical fields and shortens the length of time people may remain in this country on H-1Bs. Business groups opposed these rules and have filed lawsuits to combat the restrictions.

**Advice:** If you employ H-1B visa holders, consult your immigration attorney right away.

## HR Q&A

### Employee has COVID-vulnerable roommate: Is that a reason to demand telework?

**Q.** We have an employee whose roommate has underlying conditions that make him vulnerable to COVID risks. The employee has been telecommuting and is concerned about returning to the workplace and bringing COVID home to the roommate. What should we do about asking the employee to return to work? (He has his own office.)

**A.** The ADA does not generally require that employers accommodate employees who are merely *associated with* another individual who may be disabled (assuming the roommate meets that definition). It does require that you not take the employee's association with a disabled person as a negative factor in hiring, firing, etc.

However, it is possible that your employee may claim he is suffering from an ADA-protected disability brought on by the fear of infecting the roommate—such as severe anxiety—which could necessitate the need for a reasonable accommodation (including remote work). In addition, anxiety can also be considered a serious condition that would necessitate FMLA leave. Before taking final action, check with your lawyer, especially if the employee raises the ADA or FMLA.

### New Years' paychecks: Can we shift pay day?

**Q.** We're looking at the last pay period of 2020 and the first pay period of 2021. Our regular payday is



Friday, but the first pay date in 2021 is Jan. 1, which is a holiday. Can we keep the pay date as Jan. 1, 2021, but pay on Dec. 31, 2020?

**A.** Probably not. Most state wage payment laws require employees to be paid on the day before a holiday. So the wages and taxes will need to be sourced to 2020. This extra pay period in 2020 may also impact employees' benefit deductions, so you should reach out to your benefits department now.

### Holiday presents for staff: Are they taxable?

**Q.** Our holiday party is cancelled, but we want to show our appreciation. We're thinking of giving gifts to employees that will cost about \$100 each. Our accounting department says the gifts would be *de minimis*, so not taxable. Would these gifts be taxable? What if we put the company's logo on them?

**A.** Yes, the gifts are taxable. A *de minimis* fringe benefit is something of low value, given to employees occasionally and difficult to account for. You will know which employees got what gifts and at what cost. In general, whether the value of an item with a company logo is excludable from an employee's income depends on the item. A coffee mug is probably *de minimis*; apparel may not be if the item can be worn on the street.

*Do you have a question? If so, you can email it to The HR Specialist at [HRSEditor@BusinessManagementDaily.com](mailto:HRSEditor@BusinessManagementDaily.com).*

# Coronavirus compliance: 6 new employment-law answers for HR

Throughout the pandemic, the EEOC has been publishing guidance to help employers make legally safe decisions. Here are the highlights of new guidance issued recently:

## 1 COVID testing.

The EEOC reiterated that you can test employees for COVID, as such tests now meet the ADA's requirement of "job-related and of business necessity." Employers must use an FDA-approved test.

**Key point:** The EEOC says employers *can* single out individual employees for testing based on a "reasonable belief based on objective evidence" that the employee may have COVID. This means documenting all inquiries and reasons for the inquiry. Screening must follow CDC guidelines.

**2 COVID inquiries.** It's legal to ask employees entering the workplace if they have been exposed to COVID or if they have any symptoms. But, in most cases, you *cannot* ask these questions of teleworking employees. Only

ask these questions of teleworkers if they are physically interacting with other employees or customers.



Also, don't ask employees if any family members have contracted COVID; that would violate the federal genetic information law. But you can ask if they've been exposed to *anyone* who has COVID. Phrase it that way.

## 3 Employee refusal to be screened.

If an employee refuses to be screened for COVID before entering the workplace (taking temperature, answering health questions, etc.), you can prohibit him from entering. If the employee requests an accommodation under the ADA for any part of the screening process, follow the reasonable accommodation process.

**4 Work absences and travel.** You can ask employees why they didn't report to work—that won't violate the ADA. You can also inquire about employee travel even if it is for personal purposes. Employees who travel to COVID hot spots may be required to quarantine. Follow CDC rules regarding post-travel restrictions.

## 5 Reporting co-worker symptoms.

Managers and staff can report a co-worker's apparent COVID symptoms to employers without violating the ADA. However, that data should only be provided to the employee's direct supervisor, the HR department, and others who need to know.

**6 Telework as accommodation.** For employees who requested telework as an accommodation *before* the pandemic, forced telework may have proven the accommodation worked. You can expect the same request again once the pandemic subsides. The EEOC guidance is clear: Employers must consider the pandemic-related telework experience in deciding if permanent telework is reasonable.

## COVID anxiety: Must your company accommodate it?

While the pandemic has been stressful on everyone, employees with certain preexisting mental health conditions (anxiety disorders, obsessive compulsive disorder, etc.) may have more difficulty handling this new disruption.

As a result, your company may need to offer ADA disability accommodations to these workers. Here's how the EEOC says employers can respond to such requests: "Employers may ask questions to determine whether the condition is a disability; discuss with the employee how the requested accommodation would assist him and enable him to keep working; explore alternative accommodations that may effectively meet his needs; and request medical documentation if needed."

## Leave & accommodation are top reasons for COVID claims

A new analysis of all COVID-based employment lawsuits found that the most popular claims are related to employee leave and disability accommodations (41%), followed by retaliation/whistleblower lawsuits (22%), workplace safety and conditions (11%), discrimination/harassment (10%) and wage-and-hour cases (7%). The study by Jackson Lewis reviewed all COVID-related lawsuits in state and federal courts up to October 1.

Most COVID suits so far are single-plaintiff cases, with only 6% requesting class or collective actions. So far, health care has faced the most coronavirus lawsuits, followed by manufacturing, retail, professional services and restaurants/hospitality.

## Reporting COVID cases to OSHA: What's your obligation?

When an employee contracts the coronavirus, your organization may need to report that case to the federal OSHA or your state safety agency. OSHA requires employers to report infections if cases are confirmed, are work-related and involve one or more of OSHA's general recording criteria.

**Online resource** For a description of these criteria and more details about when and how to report COVID cases to federal and state agencies, go to [www.theHRSpecialist.com/COVIDreporting](http://www.theHRSpecialist.com/COVIDreporting).

## Remind managers to be alert to online harassment

Experts say people are more empowered behind a computer screen to make aggressive or inappropriate comments than they would in person. But make sure your managers and employees know that courts will be just as tough on harassment or discrimination that occurs in the virtual world.

Just like in the physical workplace, you need to have a zero-tolerance policy to any type of harassment that occurs in Zoom meetings, email correspondence and other online interactions. And remind supervisors to be on the lookout for such harassment and report any complaints to HR.

To: \_\_\_\_\_  
From: \_\_\_\_\_

Date: November 2020  
Re: Smart decision-making

## Collaboration

# Group think: To make good decisions, lean on your team

**M**aking decisions is a key part of being a manager, but you don't have to go it alone. In fact, learning how to collaborate with your team for decision-making can improve group dynamics and reduce uncertainty. It can also build a positive team culture.

Consider this: While more than 90% of employees believe that decision-makers should seek out others' opinions before deciding on a course of action, 40% of those workers say that decision-makers at their companies "consistently fail" at seeking such input, says a new Salesforce study.

Here are four simple tips to becoming a better decision-maker through collaboration:

## 1 View decision-making as a standard process

Making a decision may seem like a one-off event, but it really is no different than any other collaborative work you perform that involves information gathering, investigation and communication with others.

When you shift your perspective to view decision-making through this lens, you'll be less likely to feel like you have to handle decisions alone.

## 2 Define the goals before you consider any options

A recent study shows that most individual decision-making goes askew because the decision-maker has strong and inaccurate beliefs based on past experience and perspective.

Further, because the human brain is hard-wired to seek out information that confirms what we already believe (*see box at right*), unless managers are presented with huge amounts of conflicting evidence, it's unlikely

they'll see any other choices.

To remove your own bias from a decision, start by defining the problems to be solved, as clearly and directly as possible. Is the end goal to cut costs, increase sales or remove inefficiency? Knowing the goal upfront can act as your "north star" when you evaluate options.



## 3 Lean on your team to take the bias out of decisions

Several decision-making studies have shown that pooling information across individuals in large and small groups can lead to better outcomes, for a simple reason: The more perspective you have surrounding a decision, the more likely you are to make a better choice.

When you engage your staff in the problem and they home in on a short list of recommendations, challenge them to further consider addi-

tional ways to remove their own bias with questions like:

- What would it take to change my mind?
- Why might I be wrong?
- What do others who believe differently know that I don't?

## 4 Engage a diverse team for support

When you invite team members to be a part of your decision-making processes, tap into a diverse group of people who are less likely to have had similar past experiences or to hold similar expectations and perceptions.

Explain the exact problem to be solved and stress that the ultimate goal is to reach the best outcome. There are no "right" or "wrong" answers, and there will not be one clear "winner."

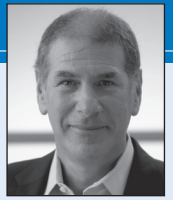
When you involve people you manage in decision-making, you give them a chance to direct some aspect of the company's potential success and carve out new opportunities for colleagues to learn from each other and work toward a common goal.

## 4 psychological traps that hurt decision-making

Our brains often create "mental shortcuts," or unconscious routines, to help us deal with the complexities of decision-making. These shortcuts often serve us well. But according to *Harvard Business Review*, here are four psychological shortcuts or biases that can derail our business decisions:



- 1. The Anchoring Trap.** When faced with making a decision, we tend to give a disproportionate weight to the *first* information we get. These become the "anchors" on which we base our judgements.
- 2. The Status-Quo Trap.** Fearing change is a sensible, protective instinct. But this inclination toward making decisions that preserve the way things already are can be destructive.
- 3. The Sunk-Cost Trap.** This is a reluctance to free ourselves from flawed past decisions or what economists call "sunk costs." Often it stems from an unwillingness to admit mistakes.
- 4. The Confirming-Evidence Trap.** This manifests when we seek to collect evidence to inform a decision. The input we collect only serves to support our existing ideas, and we neglect contradictory information that could help make an independent decision.



# Unconscious bias: What is it & how do you manage it?

While the concept of unconscious bias isn't new, its impact on workplace culture is in the spotlight as HR leaders focus on initiatives to strengthen diversity, equity and inclusion (DEI). Unconscious bias training is one of the proactive ways HR can raise awareness of the issue and minimize its influence on behaviors, policies and processes.

## Judgements based on stereotypes

Everyone has unconscious bias, also known as implicit or hidden bias. It's the way the human brain groups things together to help make sense of a complicated world.

Whether realized or not, individuals are expressing bias when they make judgments—either favorable or unfavorable—about people based on stereotypes or preconceived opinions.


Unconscious bias goes beyond gender and race and can be based on many factors, including age, abilities, religion, sexual orientation and ethnicity.

## A drain on engagement

A Deloitte survey of 3,000 U.S. professionals found that nearly 80% said they believe their employer fosters an inclusive culture. However, 64% said they either experienced or witnessed bias in the workplace within

the last 12 months.

Additionally, a full 84% of people who were targets of bias said it had a negative effect on their happiness, confidence and well-being. Further, about 70% of these targeted employees said such bias made them feel less engaged and productive at work.



**People are more likely to be influenced by unconscious biases when under stress to make a quick decision.**

## Avoid mental shortcuts

Research shows that people are more likely to be influenced by unconscious biases when they are rushed or under stress to make a decision, such as looking at a large stack of job applicants. Slowing down and broadening the decision-making process can help check unconscious blind spots.

Example: Get a variety of viewpoints during performance reviews or when making hiring and other business decisions. Also, document your hiring, salary, promotions and retention data; it can help you track progress and identify gaps.

## Train employees on 'bystander intervention'

Bystander intervention training is another way to manage and reduce unconscious bias and microaggressions (slights, insults and put-downs by co-workers against people of color, women, LGBTQ individuals, etc.). Training employees on different intervention techniques and the benefits of "allyship" can help remove the uncertainty of when or how to intervene and show support. What matters is saying or doing something.

## Engage at every level

While unconscious bias can't be eliminated completely, there are ways to manage and minimize it so it doesn't lead to unfair or discriminatory decisions, such as who gets hired or whose ideas get chosen for a project. As part of a multipronged strategy around DEI, engaging all employees (including senior management) in ongoing unconscious bias training helps create more respectful, equitable and inclusive workplaces.

*Andrew Rawson is the chief learning officer and co-founder of Traliant, an innovator in online sexual harassment training and diversity training. Learn more at [Traliant.com](http://Traliant.com).*

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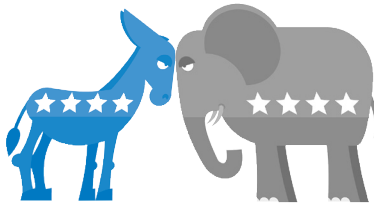
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## Political talk: Women & young workers say it's OK

The 2020 election sparked plenty of co-worker watercooler debates (both the real and virtual kind). But should politics be off-limits at work? While U.S. workers are split on whether it's appropriate to discuss politics with colleagues, more female workers (30%) than men (20%) say it's appropriate, according to a new Robert Half survey. Also, more respondents age 25–40 (32%) than those age 41–54 (13%) and 55 and older (9%) say political conversations are acceptable.

**Election issues:** For a summary of where President Trump and Joe Biden stand on six important workplace topics, go to [www.theHRSpecialist.com/election2020](http://www.theHRSpecialist.com/election2020).

## WFH employees: Sorry, no home-office write-off

The pandemic has sent millions of Americans home to work from their home offices and spare bedrooms. Some may be entertaining the idea of taking a home-office deduction when they file their 2020 income taxes. Disabuse them of this notion right away. The home-office deduction is not available to employees who work from home. Independent contractors may be able to take the deduction, but don't tell them that. To preserve independent contractor status, your company must refrain from offering business advice to contractors who perform work for you.

## Will others follow Walmart's pay-raise lead?

The recent announcement from Walmart, the country's largest private employer, that it was giving raises to some 165,000 hourly workers sent ripples through the retail industry. About 11% of Walmart workers will get raises, mostly in high-skilled positions. Previous Walmart wage bumps have pushed other lower-wage employers to hike pay, too. *Tips:* Base raises on demand for particular skill sets, and avoid discrimination charges by giving raises to particular categories of workers rather than choosing individuals.

## Get to know the new withholding rules, 1099 form

Pay attention to a couple of new payroll changes coming from the IRS recently. This is the first year you'll be reporting payments of at least \$600 to independent con-

## Upcoming webinars for HR

Nov 5: **HR Update: Independent Contractor Compliance**

Nov 11: **Setting the New Rules for Remote Work**

Nov 12: **Coronavirus & the Workplace: Navigating an Employer's Legal and Safety Obligations**

Nov 13: **Performance Review Workshop**

Nov 19: **FMLA Master Class**

Nov 20: **Inclement Weather Policies: Best HR Practices**

To register or learn more, go to [www.theHRSpecialist.com/events](http://www.theHRSpecialist.com/events)

## Returning to work: Which employees are most uncomfortable ... and why?

As COVID cases continue to spike in parts of the country, a new survey by The Conference Board finds that only 28% of U.S. employees expect to return to the workplace before the end of 2020 and very few (only 1 in 6) say they feel very comfortable returning.

Female workers are more personally concerned about the risk of COVID (67%, compared with 61% of men) and they also feel more pressure to return to the workplace (17%, versus 10% for men). Front-line workers (20%) and managers (21%) are more likely to feel pressure to return to keep their jobs, compared with C-suite execs (4%).

**A trust gap.** Nearly a third (29%) of employees say they have little faith in their colleagues' ability to adhere to new COVID safety protocols upon reopening.

**RTW plans.** For employees working remotely during the pandemic, only 5% said their companies' return-to-work plan will require ALL employees to return to the workplace. Another 34% said returning will be required for some and voluntary for others, and 17% said returning will be voluntary for all. A full 37% say their employers' return-to-work plan is unknown for now.

**Online resource: Sample survey** As you plan to return employees to the workplace, a good first step is to survey workers to gauge their concerns and opinions—and to help plan your workplace for the future. For a sample 12-question survey, go to [www.theHRSpecialist.com/COVIDsurvey](http://www.theHRSpecialist.com/COVIDsurvey).

### Greatest concerns about returning to workplace

Risk of contracting COVID personally	51%
Risk of COVID exposure to family	49%
Lack of a vaccine	40%
Belief productivity is higher at home	33%
Co-worker failure to follow safety rules	29%

tractors on Form 1099-NEC, *Nonemployee Compensation*. The upside: You no longer need to sort your 1099s into piles, depending on the boxes you're completing. Also, the two withholding systems the IRS ushered in this year—one based on employees who file post-2019 W-4s and the other based on employees who've filed pre-2020 W-4s—are out. An employer-optional bridge is in, starting with 2021 withholding. Find details to both IRS changes at [www.theHRSpecialist.com/2021forms](http://www.theHRSpecialist.com/2021forms).

## FICA wage base increases to \$142,800 next year

The Social Security Administration has announced that the 2021 taxable wage base for the Social Security portion of FICA increases to \$142,800. That's a 3.7% increase over the 2020 wage base of \$137,700. The 6.2% Social Security tax is payable by both employers and employees. In 2021, the maximum tax is \$8,853. Except for pretax medical and tax-free fringe benefits, all wages are subject to Medicare taxes at a rate of 1.45%, or 2.35% if employees earn more than \$200,000.



Is there anything more dangerous than crossing the IRS?

# *Payroll Compliance Handbook*

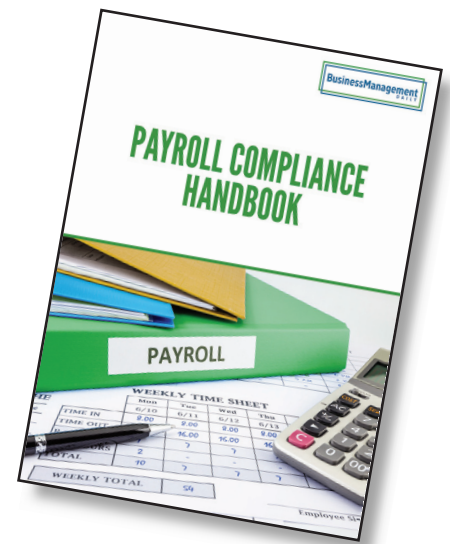
Once upon a time, payroll used to be easy: the employee's gross pay minus federal, state and local taxes. Then along came health premium and 401(k) deductions. Still simple, but...

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!

*Over, please*

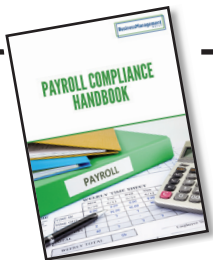
## We've Made Payroll Easy Again!

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
- **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!



### SPECIAL REPORT ORDER COUPON

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