Date: January 2019 Vol. 17, No. 1

From: Business Management Daily

Subject: Practical HR strategies to boost your career

In The News ..

Employee turnover hits all-time high. Total workplace turnover in the United States hit a whopping 19.3% in 2018, up dramatically from 17.8% in 2016 and 15.7% in 2014, says an annual Salary.com report. Highest turnover came in hospitality, healthcare and manufacturing, while the lowest came in utilities, insurance and finance. For the first time, the number of available jobs in 2018 outnumbered the number of people searching for work.

\$200k lesson: Don't dock pay, assuming a lunch break. A

Texas hospital must divvy up \$200,000 among 197 employees to settle charges that it deducted 30 minutes of paid time from each employee's timecard, whether the employee took a lunch break or not. *The message:* Timecards must reflect actual work. Unpaid breaks can only occur if employees are totally relieved of all their duties.

Face it: Résumé photos are a deal breaker. The No. 1 quickest way candidates can turn off a hiring manager is to include a headshot with their résumé, according to a new Netquote survey of 800 hiring managers. When it comes to résumé length, most managers and HR pros prefer one page, with a quarter saying two pages is too long, and 51% saying three pages is too long.

In this issue

Recruiting gets creative: texts, video, webinars

With unemployment running near record lows, it's getting harder to find qualified workers. And, worse, potential employees aren't responding to some of the tried-and-true recruiting methods like sending a targeted message through social media platforms, such as LinkedIn.

As a result, more recruiters are going on the offensive with new, more direct methods to lure passive candidates.

"While posting on job boards offers companies visibility among active job seekers, advertising beyond these websites is key to reaching—and converting—today's growing demographic of passive job seekers," says Chris Loretto, VP of digital marketing firm Adtaxi.

TEXTS. Employers are increas-

ingly adding text messaging to their recruiting platforms, focusing on everything from connecting to past candidates about new opportunities to asking initial screening questions before phone interviews.

It seems to be working. Candidates only open about 20% of emails sent via LinkedIn, and they largely ignore emails sent outside the platform, which commonly end up in spam or junk folders. But the "read rate" for text-message recruiting runs much higher—perhaps as high as 60% to 70%, based on data reported by software vendors.

Continued on page 2

9 ways you can use video to improve your hiring... pg. 7

Opioid crisis sparks new legal risks for HR

America's opioid addiction crisis was declared a national public health emergency—and employers are feeling the effects.

In fact, a full 22% of managers say they've supervised an employee they believed to be abusing opioids, according to a survey by wellness consultant Workplace Options.

The crisis also means more users and recovering addicts are among your pool of applicants and current staff. Do you know whether (and how) you must accommodate these people?

For starters, current illegal drug use is *not* protected under the ADA, so you can (and should) just say no to applicants who fail drug tests. However, recovering addicts are considered disabled under the ADA. That



Learn when and how to accommodate recovering drug users in the EEOC's Substance Abuse & the ADA guidance at www. usccr.gov/pubs/ada/ch4.htm.

means you can't discriminate against them in hiring and must offer "reasonable accommodations" to allow them to perform the essential functions of the job.

Recently, the EEOC filed an ADA lawsuit against a Pennsylvania employer for refusing to hire recovering addicts. The company had barred any applicant who was taking prescription medicines

Continued on page 2

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Recruiting trends

Currently, the leading platforms for text-based recruiting are Mya and Canvas. Both rely on harvesting cellphone numbers from various sources, including résumés of job fair attendees and those who've posted in résumés databases.

Another reason that text-message response rates are higher than email or unsolicited calls: Responding to a text is discreet and the candidate's current employer won't know the person is job hunting.

VIDEO. Employers are also adding more video elements to their recruiting and hiring toolkit. Studies show that candidates are more likely to apply to online postings that have a job-related video included. And video in email leads to a 200-300% increase in clickthrough rates.

Some leading vendors of recruiting videos: Skill Scout and VideoMyJob. (See page 7 for tips to use video in hiring and onboarding.)

WEBINARS. Employers looking for longer-form tools to explain and humanize job openings, company culture and benefits are creating live webinars that can run 30 to 60 minutes. Example: JobStories hosts such webinars for employers, which are broadcast on Facebook and YouTube.

(Cont. from page 1)

for drug-addiction treatment (such as methadone or suboxone).

Blanket bans such as this violate the ADA, which requires you to assess each disabled worker's disability individually to see if the person can perform the job, with or without a reasonable accommodation.

The EEOC also said this company required applicants (before being offered a job) to disclose the medications they take. The ADA bars such medical inquiries prior to a job offer.

Ease the hidden risks of employee referrals

s hiring gets more difficult, Aemployee-referral programs can be a reliable, inexpensive way to find great talent. But take note: Relying too heavily on referrals can place you at risk of a discrimination charge. That's because, studies show, employees tend to refer

people like themselves.

Employers have been slapped with million-dollar discrimination judgments for homogenous hiring that resulted from employee referrals.

To structure a legally sound referral program:

Limit the use of referrals to no more than 40% of hires. Don't make it your only recruiting tool.

Use several channels to spread the word about open positions:

your website, career fairs and public

advertising. Always post jobs internally, too.

Open your referral program to all employees. Don't accept referrals only for certain job types or jobs in certain depart-

Don't use referrals as a shortcut. Remind hiring managers that their goal is to find the best-qualified person, not the easiest option.

Verify qualifications for referrals just as thoroughly as you would outside candidates.

Keep an ear to the ground. Even though you think your recruiting and referral methods aren't discriminating, some employees may see things differently. If an employee cries foul, take a fresh look at the referral program's fairness.

It's a new year: Resolve to get HR files in shape

TR documents can be your legal lifeline (or albatross) if you're dragged into court. The start of a new year is an excellent time to review those documents—both electronic and paper—to make sure you're in compliance. Some tips:

- 1. Keep track—in writing—of decisions related to an employee's hiring, initial training, ongoing training and disciplinary action.
- 2. Develop a secure system for destroying employee records once you do not have to legally retain them. Include not only paper and computer files, but hard drives of outdated computers and copies saved to employees' mobile devices and home computers. It's vital to know how long you must legally hang on to each document. (See box at right for retention cheat sheet.)
- 3. Create a checklist that shows your HR colleagues what they need to record and keep, how to document that information and how long to hold onto it.



Destroying documents too soon is risky. But keeping them too long could violate federal rules on the "reasonable disposal" of sensitive documents. Find retention periods for 100 different business records at www. the HRS pecialist.com/bizrecords.

- 4. Choose an electronic format that you know you'll have access to in seven years (a common recordsretention standard). That ensures you will be able to retrieve those records if you need them. Anything currently saved to CDs is outdated. Tip: Convert documents to PDF files or pictures (formats like .jpg or .tif).
- 5. Keep it confidential. Store files so those who need access to payroll or personnel information don't have access to employee medical data. Bottom line: Use the old saying, "If it's not documented, it's not done," to guide your compliance thinking.

How much detail to put in discipline reports?

Memory is a shaky defense in court, so make sure your supervisors create clear and complete documentation whenever they discipline for performance or behavioral reasons.

Document right after an incident occurs, using anything from paper notes to an online performance log. Either way, always include the names, dates and times of all incidents and interactions. Stick to facts and stay objective.

Provide enough detail to put the decision in context. You typically don't need to share those details with the employee, but the details may be needed later to help a judge understand your thinking.

Recent case: Ernest, a car dealership service director, was fired for allowing safety violations to occur in the shop. Earnest sued, saying he was fired in retaliation for reporting unsafe working conditions.

The court considered both arguments, but sided with the dealership, noting that its HR people did a complete investigation and documented it every step of the way. (Sumen v. Silver

Online resource For advice on the cardinal rules of documenting discipline, see www.theHRSpecialist. com/cardinal.

Time clock rounding can't favor the employer

Federal regulations say employees must be paid for all time worked, but it does still give you some room to round. You can keep time (and compute pay) based on rounding "to the nearest five minutes, or to the nearest one-tenth or quarter of an hour."

Key point: The timekeeping system must be neutral, permitting both upward and downward rounding. That means, on average, no employee loses pay and that, overall, the system

is neutral or it favors the employee. Recent case: The time clock at a

> healthcare firm rounded hours up or down to the nearest 15 minutes. Example: If an employee clocked in between 6:53 and 7:07, he was paid as if he clocked in at 7:00.

Two employees sued, saying this favored the company. But an expert reviewed four years of records and said, overall, the employer ended up overpaying. The court tossed out the case. (AHMC v. Letona)

Does Facebook rudeness = 'hostile' workplace?

Make clear in your policies and training that you require respectful interactions between co-workers (in person and online) and will discipline verbally abusive employees.

Also, be aware that some employees' discussions may be protected under federal labor laws that allow workers to collectively discuss company working conditions and wages.

Recent case: In a closed Facebook group for American Airlines flight attendants, a male employee said a fellow flight attendant, Laura, is "a

mean girl who stirs up s**t for fun." Another employee criticized Laura's union activities and called her a "sow."

Laura complained to HR and later sued, saying the comments created a sexually hostile work environment. The court tossed out her case. It said the comments weren't available for general viewing and weren't on an employer-sanctioned social media account. They may have been juvenile, but they weren't severe enough to create a hostile work environment. (Medlin v. American Airlines)

Legal Briefs

No federal protection for 'young' age discrimination

Timothy (age 32) says his boss once called him a "young, mistaken boy." After two older workers were promoted ahead of him, Timothy filed an age-discrimination suit. But the court tossed it out, saying federal age-bias law only protects those age 40 and older. (Thomas v. Town of Southeast)

The lesson: While federal law (and most state laws) don't say that youth bias is unlawful, it's not a wise practice. Have a valid, documented business practice for all hiring decisions.

\$6 million verdict to worker fired for 'Anti-American' bias

Most national-origin discrimination cases are brought by foreign-born workers who claim bias at the hands of American bosses. But in a closely watched case, an American-born worker claimed his Israeli-based employer, Teva Pharmaceuticals, more quickly promoted employees who were born in Israel. The Americanborn staffer was fired soon after complaining. He sued and won a \$6 million verdict. (Middlebrooks v. Teva) Online resource Read about the case and national-origin bias at www. theHRSpecialist.com/Americanbias.

No unemployment for man who wanted to beat up boss

A manufacturing worker was fired after he challenged his boss to a fight and then left a profanity-laced voicemail for the boss. The boss (unwisely) returned the call using similar language. The fired worker argued he should get unemployment compensation because both men misbehaved but only he was punished. The court said more punishment is OK to those who initiated conflict.

The lesson: Threats and violence typically rise to the "willful misconduct" that wipes out unemployment.

Washington Report

H-1B visas to favor holders of advanced degrees

On Dec. 3, the U.S. Department of Homeland Security issued proposed changes to the H-1B work visa rules that would greatly favor applicants who have advanced degrees from American universities. H-1Bs allow up to 65,000 foreign workers with specialized skills (often in tech) to work in the United States for a sponsoring employer for three years. The new rules would move people with at least master's degrees to the front of the line. The rule would also shift the H-1B process from paper to online forms. Read more at www.tinyurl.com/H1B-visa-rule.

DOL: How to pay exempt workers a variable salary

A new Department of Labor opinion letter clarifies the tricky matter of paying exempt employees a salary that may sometimes fluctuate. The problem: Does the Fair Labor Standards Act allow an employee to be considered exempt if they are paid a salary that is computed on an hourly, daily or per-shift basis? Under the FLSA, that is not a problem if two conditions apply:

- 1. The employee is guaranteed a minimum weekly salary regardless of the number of hours, days or shifts worked.
- 2. There is a reasonable relationship between the guaranteed amount and the amount actually earned.

The question answered by the new opinion letter: What is the definition of a "reasonable" relationship? The letter says the amount is reasonable if the amount actually earned does not exceed 1.5 times the guaranteed amount. For example, an employee receiving \$1,500 per week on a guaranteed base of \$1,000 meets this test. An employee receiving \$1,800 would not.

Online resource See the Nov. 8 letter (FLSA2018-25) at www.dol.gov/whd/opinion/search.

DOL explains how to snag tax credit for paid FMLA

Last year's big tax reform law offered an excellent tax credit: Through 2019, employers can take a tax credit if they voluntarily provide qualified employees with at least two weeks of paid FMLA leave and pay them at least half their regular salary. Workers qualify if they've been with you for at least a year and earn less than \$72,000. The DOL just released new guidance on how to calculate and get the credit. Learn more at www. theHRSpecialist.com/FMLAcredit.

HR Q&A

Can employee demand written reason for firing?

Q. We fired an employee without giving a reason. Now he's requesting the reason in writing. Do we have to comply? Also, the employee had filed a complaint against a manager, but it was never investigated. Is there liability? — Anonymous, Virginia A. In general, an employer is not required to identify the reason it elected to end someone's employment. But, as you see, failing to do so can leave room for the employee to assume that the reason was inappropriate or unlawful.

Regarding the complaint, if the employee just says the manager was generally rude, it's unlikely you'll face any legal trouble. But if he's saying the manager engaged in some kind of discrimination or harassment, then the proximity of the termination to the complaint may give fuel to a retaliation case. A closer look is warranted.

Is it legal to ask applicant if he has insurance?

Q. One of our managers made job applications that ask, 'Do you have medical coverage? If so, with who?' Is that allowed? — Nikkie, Florida

A. Although we can't say the question itself is prohibited, we can't think of anything lawful that your manager could do with the information collected. There may be reasons to ask about health coverage after you've hired a worker for example, to measure participation rates—but this information would be irrelevant to a hiring decision.

Generally, employers cannot decline to insure employees with preexisting conditions. And using proof of coverage as a proxy for concluding that the individual enjoyed better health than an applicant who lacked such coverage would be unlawful. Online resource To find a list of medical-related questions that are both legal and illegal to ask your employees and applicants, go to www.theHRSpecialist.com/medquestion.

Transgender name change: How handle on W-2?

Q. During an exit interview, a departing employee wrote in a male name, but the person was originally entered into the payroll system as a woman. The employee is transgender. What should we report on this employee's W-2?

A. This is a name change question, not a gender change question. It's not too late to use the Social Security Administration's Social Security Number Verification Service to determine whether this employee's name and SSN match the SSA's records. Also, reach out to your former employee to see if he contacted the SSA regarding the name change. If he hasn't, use the name on his Social Security card on his W-2.

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

New benefits emerge to fit changing needs

With an eye toward recruiting in these low-unemployment times, more employers are broadening the scope of their employee benefits offerings to meet the changing demands of their workforce.



Elder-care resource (and referral) services, women's advancement initiatives and disaster relief funds are among the benefits that have jumped in popularity in the past year, according to a recent survey of more than 1,000 organizations conducted by WorldatWork and consulting firm Korn Ferry.

In addition, telemedicine offerings, identity theft insurance, unpaid sabbaticals and paid parental leave also saw increased participation in 2018.

Benefits that grew significantly from 2017 to 2018. by percent of employers offering

Telemedicine services (+8%) 81% **Employee discounts** (+6%) Elder-care resources (+5%) Paid parental leave (+5%) Women's advancement initiatives (+7%) 36% **Identity theft insurance** (+6%) 34% Disaster relief charity (+5%) 31% Unpaid sabbaticals (+4%)

Source: WorldatWork/Korn Ferry, Nov. 2018

Briefing the senior execs? 6 tips to make your case

When you're invited to brief seniorlevel executives (or a board of directors) on your HR team's initiatives and activities, here's how to make a favorable impression:

- 1. Know your audience. Who are you briefing, and how much do they already know about the subject? Consult with one exec before to identify hot-button issues and get a sense of how much background to include.
- 2. Plan and rehearse. Once you've put together your materials, schedule several rehearsals. Deliver the briefing in front of a colleague or friend to get feedback. Where did the presentation lag? Are there points you should discuss at greater length?
- 3. Start strong. Your audience consists of busy, intelligent people. Avoid humorous patter and dive right in. If you have 30 minutes, build your intro as if you have only five minutes to make your case. That means leading with all the information your audience really cares about—high-level findings, conclusions, recommendations and a call to action. Then circle back with a more nuanced argument.
- 4. Know your material inside and out. Expect tough questions and comments. Bring along supporting data. If you can't answer a question, promise to find out the answer.



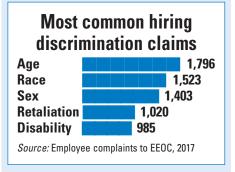
- 5. Don't avoid controversial issues. Address bad news or controversial topics head-on, and offer possible solutions.
- 6. Know when to get out. If you're interrupted or run out of time, so be it. Stick to your allotted time unless encouraged to go longer.

How to make your hiring process blind to bias

The hiring process is a main flashpoint for discrimination charges. But it's hard to discriminate against applicants based on characteristics like age and race if you never know they belong to a particular protected class. That's why more employers are creating "blind" hiring processes.

Here are some ways to consider the best applicants without knowing about their protected characteristics:

 Consider accepting applications almost exclusively online. You can make exceptions for applicants who need a paper copy because of self-identified disabilities. Design the application website to comply with accessibility guidelines.



- Have someone who won't be participating in the actual hiring process review all applications to make sure they are complete and to make initial calls to determine if candidates can interview. If an applicant identifies a need for a reasonable accommodation in the application process, honor that request.
- Consider screening applications with software that looks for pertinent experience, education and training. Nothing is as blind to protected characteristics as computer code.
- Tell applicants to remove birthdates and graduation dates from résumés and to exclude personal information from cover letters.

Obviously, when applicants arrive for interviews, some protected characteristics will become obvious. That's OK. You've taken the blind process as far as you can.

18%

Copy the text below and distribute it to the managers at your organization.

To:	Date:	January 2019
From:	Re:	Employment laws

Employment law Managing to stay out of court: 2019 employment-law quiz

The number of lawsuits filed by I employees has spiked in recent years, and often those lawsuits are caused by one simple supervisor mistake or misunderstanding of employment law. How well do you know your legal duties as a manager? Take this quick quiz, and check your answers in the box below:

- 1. Which of the following is a lawful interview question?
- a. When did you graduate high school?
 - b. Do you have a family?
- c. Do any family members work for our company?
- 2. If you have several qualified applicants for a job and one has a disability, the Americans with Disability Act (ADA) requires a company to hire the disabled person. Myth or fact?
 - a. Myth
 - b. Fact

- 3. At what age do employees become eligible for job protection under the federal Age Discrimination in Employment
 - a. 40 years old
 - b. 50 years old
 - c. 60 years old



- 4. For employees to be eligible for job-protected leave under the federal Family and Medical Leave Act (FMLA), they must specifically request "FMLA leave" to their managers?
 - a. True
 - b. False

- 5. Say an hourly employee works overtime hours that weren't approved by his manager. Federal law says the company:
- a. Can dock the employee's full pay for those unapproved work hours
- b. Can dock only half his pay for the unapproved hours
 - c. Cannot dock the employee's pay
- 6. When a state has an employment law that's different from federal law, employers should comply only with the state law.
 - a. True
 - b. False
- 7. Federal law sets limits on the number of hours and types of tasks you can assign to younger workers. At what age (under federal law), can employees perform any job and with no hours limits?
 - a. 17 years old
 - b. 18 years old
 - c. 19 years old

Answers ... and the lessons learned

- 1. C. Family members. The first two questions could trigger discrimination claims, but asking about family co-workers could directly relate to an employer's legitimate antinepotism policy.
- 2. A. Myth. An employer is always free to hire the applicant of its choosing as long as the decision is not based on disability. For example, if two people with similar experience and education apply for a data entry job (and one is disabled), you can hire the person with the highest speed and level of accuracy because he or she is the most qualified.
- 3. A. 40 years old. The ADEA prohibits discrimination in hiring, firing, pay, or any other aspect of employment. (Note: Some states do protect younger workers.)
- 4. B. False. Workers don't need to mention the FMLA at all. It's the responsibility of the organization (and manager) to identify qualifying "serious health conditions" based on the employees' comments. When in doubt, talk to the HR department.
- 5. C. Cannot dock for unapproved hours. Federal law says, "Time spent doing work not requested by the employer, but still allowed, is gener-

- ally hours worked." Note: Instead of docking the employee's pay, managers can still hand down discipline for off-the-clock hours (such as suspensions).
- 6. B. False. In general, you're required to comply with whichever law most favors the employee.
- 7. B. 18 years old. Federal law sets hour and task duties for 14- and 15-year-olds. Workers 16 and 17 are not limited in hours, but can work only in certain non-hazardous jobs. Employees 18 and older can work any job for unlimited time. Some states set their own laws.



9 ways to use video to enhance your hiring process

Video can augment the hiring process for employers looking to make the best hiring decisions. In fact, implementing video into your hiring process may be the attention-grabber you need. Here are nine ways to go about it:

- 1. Live one-on-one video interviews. Whether you're looking to attract talent from around the world, save on travel costs or simply make some quick decisions about candidates, the video interview will do the trick. Arrange the interview on your own schedule and save and share with colleagues. Candidates will be thrilled with an expedited process.
- 2. Pre-recorded video interview messaging. This option uses a video platform to let hiring personnel send pre-determined questions to candidates and allows them to record and submit responses at their own pace.
- **3. Video job descriptions,** which engage recruits in an entertaining manner. They allow team members to give detailed information and expectations of the dayto-day position, coupled with video footage of the work environment and tasks.

4. Videos for application assistance. Your company can earn points with recruits by managing expectations during the hiring process. Create a quick video on the application portal of your website giving as precise steps and details as possible for candidates.

5. Career advertisement on the web. Why not buddy up with the marketing department and kill two birds with one stone? By advertising open positions and ongoing career referrals online, you can constantly remain vigi-

lant of attracting new recruits, all while getting your company's name out there in yet another avenue.

- **6.** A video résumé portal. Allow recruits and interested applicants to upload video résumés on a rolling basis, giving them the opportunity to present the key facets of their résumé in a unique fashion.
- 7. Hiring manager/team member video bios. Want to make your applicants feel at home? Providing hiring manager and team member bios will take the edge off

the interview, allowing applicants to prepare by researching further on who they're talking to and giving them the chance to have a more relaxed and genuine conversation.

8. Video references. Actually care about your reference checks?



One option: Use a video platform to let hiring managers send pre-determined questions to candidates and allow the candidates to record and submit video responses at their own pace.

The video reference is the perfect way to make sure your applicant has references that are amazed by their ability and can be verified by their presence in the video format.

9. Welcome video from the CEO. Whether you choose to deliver at the offer or acceptance stage, a welcome video from the CEO is a surefire way to start the relationship on a friendly note.

Sean Gordon is founder and CEO of HIRENAMI, an online company dedicated to helping clients hire, train and coach through the power of video.

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Per diem payments aren't wages for OT purposes

A new court ruling shows that if you pay on-the-road workers a per diem for their expenses, those dollars are not considered compensation. That means per diem payments should not be included in the base pay to calculate overtime wages. In the case, the court OK'd such a payment system for a group of traveling clinicians in California. (*Clark v. AMN*, CD CA)

Pass along flu prevention advice to employees

To keep employees healthy and keep your business running smoothly this winter, it pays to offer flu-awareness tips to your staff. Encourage workers to get a flu shot, stay home if they're sick, wash hands frequently, cover their faces during a sneeze, avoid close contact with people and keep frequently touched common surfaces clean. Find more flu prevention advice for employers at the CDC's web portal, www.cdc.gov/flu/business.

Could 'veganism' be a new protected class?

It's not a question being debated in U.S. courts (yet). But a British employment tribunal is expected to rule soon in a case brought by a man who alleges he was sacked because he is a vegan. The tribunal will decide whether his "ethical veganism" constitutes a protected philosophical belief in the U.K., akin to a sincerely held religious belief.

Simple icebreaker: What do we have in common?

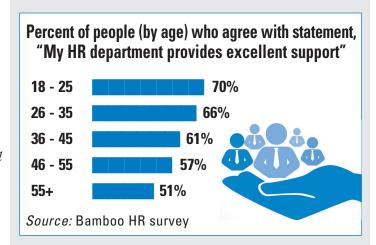
Here's a quick icebreaker activity that will get people talking and getting to know one another in a fun way: Break the group into teams of four. Each team must find 10 things they all have in common. For example: "We all have a pet dog," "We all play golf," "We all are 'Game of Thrones' fans." The team that comes up with 10 things and makes the connection first, wins. To cap it off, each team's "captain" can then present their lists to the whole group.

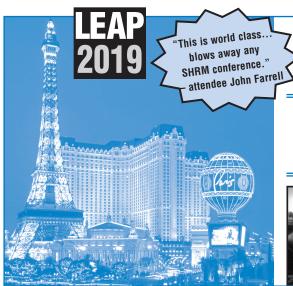
Employees' view of HR dims over time

You may think those independent-minded, tech savvy millennials don't see much value in HR these days. Not true. A new BambooHR survey says that youngest age group has the most positive perception of their human resources departments. That favorable opinion slowly fades over time until the oldest employees surveyed (55+) reported the least favorable view of HR.

Why? The survey reports: "Our guess is that years of bad HR practices—like ineffective performance reviews and lack of transparency—have led to distrust and a perception that HR exists merely to cover the company's ... assets."

Advice: Look for ways to provide individualized support to different age groups of employees—don't just cater to millennials. Find opportunities to capitalize on the experience of older employees by involving them in workplace improvements and mentoring. Don't exclude older workers from development and training opportunities even though they're more advanced in their careers.





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Is there anything more dangerous than crossing the IRS?

Payroll Compliance Handbook

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

Today, payroll managers deal with direct deposit, health spending accounts, vehicle allowances, phone expenses, earned income credits, garnishments and more. Payroll is now a confusing and time-consuming task prone to error.

Don't let a simple mistake unleash the full and frightening power of the IRS and wipe out your business... and you personally.

With our newly updated *Payroll Compliance Handbook*, you'll quickly and easily find answers to all of your nagging payroll questions. This handy reference is written in plain English - no legal gobbledygook here - so you can quickly understand what you need to do to stay in compliance, improve efficiencies and avoid costly payroll errors.

Each chapter focuses on a specific aspect of payroll management and compliance... and every issue of payroll compliance you need to know is addressed.



Navigate easily to topics including:

- Complicated tax calculations
- Exempt classification
- Fringe benefit deductibility
- Independent contractor status
- Paying for on-call time
- Business expense reimbursement

- Saving on unemployment taxes
- · Payroll record-keeping
- Handling the IRS without stress
- Everything you need to know about W-4 forms
- And dozens more critical topics!

We've Made Payroll Easy Again!

You will not find a more comprehensive payroll resource than the *Payroll Compliance Handbook*. The author, Alice Gilman, Esq., is our resident expert in payroll and tax compliance. Over the past 30 years, she's written and edited several leading payroll publications, including Business Management Daily's *Payroll Legal Alert*, the Research Institute of *America's Payroll Guide*, the *American Payroll Association's Basic Guide to Payroll and the Payroll Manager's Letter*.

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