



Your Advantage

NEWS AND INFORMATION TO HELP YOU AND YOUR BUSINESS SUCCEED

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1027 South Main Street, Suite 401
Joplin, Missouri 64801

PH 417-782-3909 | TF 800-467-3909 | FX 417-782-3802

EM info@employeradvantage.com | WS www.employeradvantage.com



Employer Advantage announces

W-2s

Encourage your employees to make sure their addresses are current for W-2s. W-2s will be mailed to the address on file by January 31, 2011.

New Address

Make sure you have our new address at **1027 South Main Street, Joplin, MO 64801**. All other numbers have remained the same.



Tax Changes for 2011

The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, which was signed into law on December 17, 2010, will affect employees and employers in the upcoming New Year.

Changes for Employees

The "Making Work Pay Tax Credit" provision of the American Recovery and Reinvestment Act will expire on December 31, 2010. The "Making Work Pay" provision was done through payroll withholding tables, so employees typically saw more take home pay with no extra effort on their part.

Congress has replaced the expired tax credit with a 2 percent cut in FICA (Federal Insurance Contributions Act) withholdings during 2011 by employers for workers. FICA will go from 6.2 percent to 4.2 percent for the worker and will result in larger take-home pay. Employers will not have any reductions in their share of FICA.

Unemployment Benefits

Federal unemployment benefits have been extended for 13 months and will expire at the end of 2011. Workers are still capped at receiving 99 weeks of benefits.

Extensions on Other Employee Tax Credits

Section 127, which provides a tax credit for employees receiving educational assistance from their employers, has been extended until December 31, 2012.

Employees who have employer-provided child care will see that tax credit extended for two more years. This credit typically extends to employees of companies with on-site day care.

Employees who receive employer provided mass transit and parking benefits may continue to receive up to \$230 per month tax free. The tax benefit amount for transit benefits will decrease from \$230 to \$130 at the end of 2011.

Adoptive parents may exclude or take a tax credit on adoption expenses up to \$13,170 for 2011 in employer provided adoption fee assistance.

Employer Tax Credits

The Work Opportunity Tax Credit has been extended to December 31, 2011. Employers can continue to receive tax credits when hiring certain groups of workers.

NLRB to Require Posting of Employee Rights

According to the National Labor Relations Board (NLRB), many private sector employees are not aware of their rights under the National Labor Relations Act. (NLRA) On December 22, 2010, the NLRB proposed a rule that would require employers who are subject to the NLRA to post information notifying employees of their rights under the NLRA. The Board estimates that nearly 6 million businesses will be affected by this rule.

The NLRA covers all employees with the exception of the following:

- Employees who are employed as agricultural laborers.
- Employees who are employed in the domestic service of any person or family in a home.
- Employees who are employed by a parent or spouse.
- Workers employed as an independent contractor.
- Employees who are employed as a supervisor. (supervisors who have been discriminated against for refusing to violate the NLRA may be covered)
- Employees who are employed by an employer subject to the Railway Labor Act, such as railroads and airlines.
- Employees who are employed by Federal, state, or local government
- Lastly, anyone employed by any other person who is not an employer as defined in the NLRA.

Employers may have to post notices in other languages if they have a significant number of employees who are not proficient in English. The Board will make the notices available in a variety of languages for employers.

Employers who customarily use electronic means to communicate with employees will be allowed to present the notices electronically.

Currently, Executive Order 13496, issued by President Obama on January 30, 2009, requires Federal Contractors to post notices to inform employees of their rights under the NLRA.

Employer Advantage will continue to monitor the proposal through the notice period and communicate changes and/or requirements to clients. If you have any questions, please contact your Human Resources Professional for more information.

Can U Txt N Drive?

Perhaps it's not "Can U Txt N Drive" but "Should you text and drive?" and the answer is a resounding "No!"

In 2009, the Virginia Tech Transportation Institute estimated that texting in a heavy vehicle or truck made the risk of a crash or near crash event 23.2 times higher than non-distracted driving.

As of January 1, 2011, eleven states banned texting by all drivers bringing the total number of states to thirty that ban texting while driving.

Recently, AT&T created a public service announcement about texting and driving. It can be viewed at http://www.youtube.com/watch?v=zqvX_vUWZkY. The video has gone viral and can be found on various Facebook pages as well as being shown at schools, churches and even to company employees.

However, even with all this attention to texting and driving, enforcement of the laws can prove difficult. According to Lt. Matt Langer of the Minnesota State Patrol, "We certainly aren't ever going to eliminate all the texting that goes on behind the wheel because it's such a prolific part of our culture now."

How can companies help? Many companies have issued cell phone use policies for employees who drive as a part of their business day. Policies written just a few years ago address making and receiving phone calls while driving, but not texting. Companies should make it a part of the cell phone usage policy that texting is prohibited while driving for company business. Company policies that have disciplinary action up to and including termination may be more effective than state legislation and driving tickets for many people.

Information on driving laws by state can be found at the Governors Highway Safety Association website <http://www.ghsa.org>.

Why Do You Need to Be Concerned About Lead?

Lead is a toxic metal that was used for many years in products found in and around our homes. Lead also can be emitted into the air from industrial sources and leaded aviation gasoline, and lead can enter drinking water from plumbing materials. Lead may cause a range of health effects, from behavioral problems and learning disabilities, to seizures and death. Children six years old and under are most at risk.

Most Common Sources of Lead Poisoning:

- Deteriorating lead-based paint
- Lead contaminated dust
- Lead contaminated residential soil

Health effects of lead

- Childhood lead poisoning remains a major environmental health problem in the United States.
- People can get lead in their body if they:
 - Put their hands or other objects covered with lead dust in their mouths.
 - Eat paint chips or soil that contains lead.
 - Breathe in lead dust, especially during renovations that disturb painted surfaces.
- Lead is more dangerous to children because:
 - Babies and young children often put their hands and other objects in their mouths. These objects can have lead dust on them.
 - Children's growing bodies absorb more lead.
 - Children's brains and nervous systems are more sensitive to the damaging effects of lead.
- If not detected early, children with high levels of lead in their bodies can suffer from:
 - Damage to the brain and nervous system
 - Behavior and learning problems, such as hyperactivity
 - Slowed growth
 - Hearing problems
 - Headaches
- Lead is also harmful to adults. Adults can suffer from:
 - Reproductive problems (in both men and women)
 - High blood pressure and hypertension
 - Nerve disorders
 - Memory and concentration problems
 - Muscle and joint pain

Employer Advantage has been certified to teach both the RRP Federal Program and Lead Abatement under the Missouri Department of Health and Senior Services. If you could benefit from training in one of these areas, please call Greg Francis at Ext 430.

Electronic Cigarettes may be next to be Banned in the Workplace

Electronic cigarettes or "e-cigarettes" may become more common due to the recent US Court of Appeals decision to regulate e-cigarettes as a tobacco product instead of a drug. E-cigarettes are designed to look like cigarettes but are battery powered tubes that allow users to inhale a nicotine vapor without fire, ash or smoke. "Smoking" an e-cigarette is known as "vaping".

Pro-active employers may want to incorporate rules on vaping into their existing smoking policies. Employees may be told that they may smoke or vape in designated smoking areas. Or employers may want to define "smoking" as the use of: pipes, cigars, cigarettes, e-cigarettes, or chew, regardless of whether or not they contain tobacco. In creating e-cigarette policies, employees should take caution not to restrict their usage any more or any less than conventional tobacco products.

However, many promote e-cigarettes as a smoking cessation product and argue that they should not be regulated under workplace, local or state tobacco rules. Employers should note that nicotine addiction is not covered as a disability under the ADA. (Americans with Disabilities Act) However, workers with sensitivity to smells, such as perfumes or the smell of the flavored e-cigarettes, could actually rise to the level of a disability under the ADA.

The bottom line: e-cigarettes may be coming to your workplace and the time to decide on how to deal with them is before they show up. Your Human Resources Professional can help you update your smoking policy to ensure that they reflect your company's view on tobacco use and any legislation affecting your location.