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ADP® HR411® TIP OF THE WEEK

December 15, 2014

HR Checklist for Starting 2015 on the Right Foot

To close out 2014 and begin 2015 on solid HR footing, consider the following action items:

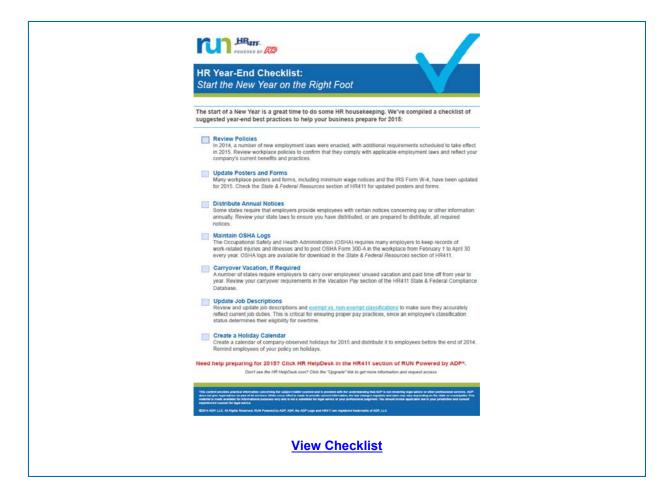
- Review policies. Policies can become out of date because of changes in laws or company practices. Review policies regularly to confirm that they comply with applicable employment laws and reflect the company's current benefits and practices. Our Employee Handbook Wizard is updated regularly to reflect changes in federal and state employment laws and best practices. Employers who use the Wizard should make sure they have incorporated applicable changes into their handbook, distributed the updated handbook to employees, and obtained employee acknowledgments. Tip: See the alerts section of the Wizard for information on new or updated policies.
- Update posters. Workplace posters may change to reflect new laws or regulations, new contact information for a government agency, or simply a redesign. In fact, many states and local jurisdictions have new minimum wages for 2015 and require employers to display an updated minimum wage notice. State and federal posters are available for download in the State & Federal Resources section of HR411. Many have been updated for 2015, and we will continue to publish updates as they become available. Clients with ADP's Poster Compliance Service will receive new posters in the mail when mandatory changes occur.
- Update state and federal forms. Various state and federal forms change from year to year, so make sure you are using the most up-to-date versions in 2015. For example, the IRS typically updates its Form W-4 annually. Most states also issue new withholding allowance certificates. Federal and state forms are available in the State & Federal Resources section of HR411.
- Distribute annual notices. Certain states require that employers provide annual notices to their employees. New Jersey, for example, requires covered employers to distribute a Conscientious Employee Protection Act (CEPA) notice and a Gender Equity notice (for employers with 50 or more employees) to their employees annually. In addition, some states, such as California, Illinois, New Jersey, and Texas, require that a notice concerning the Earned Income Tax Credit be distributed on an annual basis. New York also requires that employers distribute a Wage Theft Prevention Act notice between January 1 and February 1 each year. To ensure consistency,

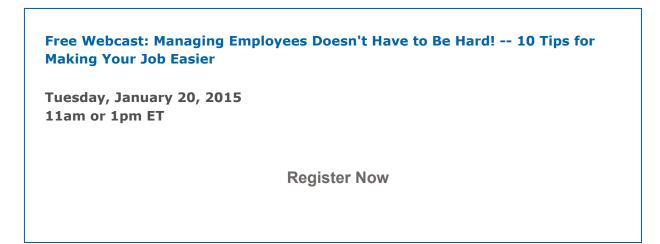
consider distributing annual notices right at the beginning of the year. Employers should review their state laws to ensure they have distributed, or are prepared to distribute, all required notices.

- **Review employment applications.** Some states and local jurisdictions have enacted laws that generally prohibit employers from asking about criminal history on employment applications. The Equal Employment Opportunity Commission has also recommended that employers avoid asking for such information on employment applications. For these reasons, employers should review their employment applications for compliance.
- Maintain OSHA logs. The Occupational Safety and Health Administration (OSHA) requires many employers to routinely keep records of work-related injuries and illnesses using OSHA Form 300, the Injury and Illness Log. These employers must also post Form 300A, the Summary of Work-Related Injuries and Illnesses, in the workplace every year from February 1 to April 30. Employers with 10 or fewer employees and employers in certain low-hazard industries are exempt from these recordkeeping requirements. Note: The list of exempt low-hazard industries is changing January 1, 2015, and <u>25 industries</u> will be newly required to keep OSHA Form 300 and post OSHA Form 300A.
- **Apply for the health care tax credit.** Under the Affordable Care Act (ACA), employers with fewer than 25 full-time equivalent (FTE) employees that provide health coverage may be <u>eligible</u> for a Small Business Health Care Tax Credit. To be eligible, employers must purchase a health plan through the Small Business Health Options Program (SHOP) and meet the other requirements. For more information on the tax credit, see the ACA Toolkit on HR411.
- Distribute ACA Notice of Coverage Options. The ACA also requires employers covered by the Fair Labor Standards Act to provide a Notice of Coverage Options to all employees, regardless of whether they offer health coverage. Employers must provide the Notice to new employees within 14 days of hire. There are different versions of the Notice, depending on whether the company offers health insurance to its employees. Make sure you are using a Notice that includes accurate information about the current status of your health plan. Note: ADP makes the Notice available to you in the RUN Powered by ADP® Support Center.
- **Carryover vacation, if required.** A number of states and local jurisdictions require vacation and certain other types of paid time off to be carried over from year to year. If your company is covered by one of these requirements, an employee's accrued but unused vacation and other paid time off must generally be carried over into 2015. For more information on state requirements, see the *Vacation Pay* section of the HR411 State & Federal Compliance Database.
- Update job descriptions. An up-to-date, accurate job description is a valuable HR tool. For hiring purposes, a job description can form the basis of an effective job ad. Once a candidate is hired, a job description can be used to help set performance goals and identify training needs. In terms of compensation, accurate job descriptions can help ensure that employees are properly classified as <u>exempt or non-exempt</u> from overtime. Because job duties evolve over time, job descriptions and classification status should be reviewed regularly.
- Create a holiday calendar. If your company observes certain holidays, create a holiday calendar for 2015 and distribute and/or post it before the end of 2014. Additionally, the end of the year is a

good time to remind employees of your holiday policy, including which holidays are paid and when the company will be closed in observance of a holiday. Consider updating and redistributing your holiday policy before the end of the year.

With adequate planning and execution, employers can help ensure a smooth transition to 2015.





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