



### 2019 HSA and HDHP Limits Released

The Internal Revenue Service (IRS) has announced the 2019 inflation-adjusted amounts for Health Savings Accounts (HSAs) and high deductible health plans (HDHPs).



#### 2019 HSA Contribution Limits

For calendar year 2019, the annual limit on HSA contributions for an individual with self-only coverage under an HDHP will be

**\$3,500**, up from \$3,450 for 2018. The annual limit on HSA contributions for an individual with family coverage under an HDHP will be **\$7,000**, up from \$6,900 for 2018.

#### 2019 HDHP Amounts

For calendar year 2019, an HDHP will be defined as a health plan with an annual deductible that is not less than **\$1,350 for self-only coverage** or **\$2,700 for family coverage**, and annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) that do not exceed **\$6,750 for self-only coverage** or **\$13,500 for family coverage**.

[Click here](#) to read the IRS announcement.

Check out our [Health Savings Accounts](#) section for more on HSAs.

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## Form 300A Electronic Submission Requirement Now Applies Nationwide

The federal Occupational Safety and Health Administration (OSHA) recently announced that covered establishments in all states—including establishments in California, Maryland, Minnesota, South Carolina, Utah, Washington, and Wyoming—must electronically submit data from their 2017



OSHA Form 300A to OSHA by **July 1, 2018**. Previously, employers in those seven states were deemed exempt from the electronic submission requirement.

As a reminder, the following establishments—if currently required to comply with [OSHA's recordkeeping requirements](#)—are required to electronically submit data from their 2017 Forms 300A to OSHA:

- Establishments with **250 or more employees**; and
- Establishments in [certain designated industries](#) with **20-249 employees**.

[Click here](#) to read the OSHA announcement. To submit your establishment's data, [click here](#).

To learn more, visit our [Electronic Recordkeeping Requirement](#) page.

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## 2019 'Pay or Play' Affordability Percentage Set at 9.86%

Under the employer shared responsibility ("pay or play") provisions of the Affordable Care Act, applicable large employers—generally those with **50 or more full-time employees** (including full-time equivalent employees)—may be subject to a penalty if they do not offer **affordable coverage** that



provides minimum value to their full-time employees and their dependents. **For plan years beginning in 2019**, the Internal Revenue Service has [announced](#) that coverage will generally be considered affordable if the employee's required contribution for the lowest cost self-only health plan offered is **9.86% or less** of his or her household income for the taxable year. For plan years beginning in 2018, the applicable percentage is 9.56%.

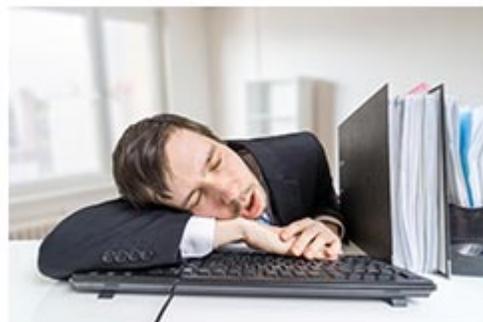
Given that employers are unlikely to know an employee's household income, they may use a number of [safe harbors](#) to determine affordability, including reliance on Form W-2 wages.

Check out our [Affordability & Minimum Value](#) page for additional details.

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## How to Keep Your Employees Motivated This Summer

Over the coming months, the warm weather and eagerly anticipated outdoor activities of summer may take a toll on your workers' concentration. If you begin to notice a lack of focus among your employees, consider the following ideas to help keep them motivated:



1. **Encourage your employees to step outside for at least 15 minutes each day.** Exposure to natural sunlight can prevent workers from feeling confined to the office during the warm summer months. Holding business meetings outside may also help to boost workers' morale.
2. **Change things up!** Employees may become more motivated when their jobs are more challenging and interesting. Consider lateral moves to build your workers' skill levels and knowledge base.
3. **Create opportunities for casual interaction.** A company sports team, a family day, or an outdoor after-hours social event can keep your employees engaged and build camaraderie in the workplace.
4. **Consider flexible working arrangements.** Arrangements such as flextime or staggered work hours may allow employees to enjoy summer activities and attend to family obligations, while coming to work refreshed. It's a good idea for employers to work with a knowledgeable employment law attorney when creating policies on flexible working arrangements, to ensure policies and practices are in compliance with the law and do not unlawfully discriminate against certain employees.

Our section on [Motivating Employees](#) features additional strategies to help you motivate your employees during any time of year.

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## Hiring and Managing Seasonal Employees

With the summer hiring season underway, employers should begin thinking about how best to hire and manage seasonal employees. Employers who do not dedicate time to these critical steps risk having to face disgruntled employees, unhappy customers, and even legal violations. To learn some best practices for hiring and managing seasonal employees, please watch the video below.



To learn how to attract top talent to your company, visit our [Recruitment & Hiring](#) section.

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