

February 2018

## IRS Releases New Income Tax Withholding Tables

The Internal Revenue Service (IRS) has released IRS Notice 1036, *Early Release Copies of the 2018 Percentage Method Tables for Income Tax Withholding*. The notice updates the income tax withholding tables for 2018, reflecting changes made by the Tax Cuts and Jobs Act.

**Employers should begin using the 2018 withholding tables as soon as possible, but not later than February 15, 2018.** The new withholding tables are designed to work with the Forms W-4 that workers have already filed with their employers.

[Click here](#) to read IRS Notice 1036.

For additional tax information, please visit our section on [Employer Tax Laws](#).



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**Reminder: Post OSHA Form 300A Starting Feb. 1**

Employers subject to the recordkeeping requirements of the federal Occupational Safety and Health Act (OSH Act) are reminded to post their 2017 OSHA Form 300A, *Summary of Work-Related Injuries and Illnesses*, from **February 1–April 30, 2018**.



OSHA Form 300A lists the total number of job-related injuries and illnesses that occurred during the previous year, and **must be posted even if no work-related injuries or illnesses occurred during the year**. It should be displayed in a common area where notices to employees are usually posted so that employees are aware of the injuries and illnesses occurring in the workplace. In addition, a company executive must certify that he or she has examined the employer's OSHA Form 300, *Log of Work-Related Injuries and Illnesses*, and that he or she reasonably believes—based on his or her knowledge of the process by which the information was recorded—that the OSHA Form 300A is correct and complete.

For more information on the OSHA Form 300A requirement, please [click here](#).

To read more about worker safety and health, please visit our [Safety & Wellness](#) section.

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## What Employers Need to Know About ACA Reporting in 2018

Under the Affordable Care Act, **applicable large employers** (ALEs)—generally those with **at least 50 full-time employees**, including full-time equivalent employees, in the preceding calendar year—must report certain information to their full-time employees and the Internal Revenue Service (IRS) about the health care coverage they have offered (if any).



With deadlines for 2017 reporting just a few weeks away, ALEs should begin thinking about these five information reporting facts:

1. ALEs are required to furnish a [Form 1095-C](#) to each of their **full-time employees** by **March 2, 2018**.
2. ALEs must file Forms 1095-C, accompanied by the transmittal [Form 1094-C](#), with the IRS no later than **February 28, 2018** (or April 2, 2018, if filing electronically).
3. **Self-insured ALEs** must also report via Forms 1094-C and 1095-C.
4. ALEs that file **250 or more Forms 1095-C** must file them **electronically**.
5. ALEs can find a complete list of information reporting resources at the IRS's [Information Center for Applicable Large Employers](#).

Check out our [Information Reporting](#) section for more on the information reporting requirements.

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## DOL Adopts New Test for FLSA Applicability to Interns

The U.S. Department of Labor (DOL) has adopted the **primary beneficiary test** for determining whether interns of for-profit employers count as employees under the federal Fair Labor Standards Act (FLSA).

The FLSA requires for-profit employers to pay employees for their work. Interns and students, however, may not be "employees" under the FLSA—in which case the FLSA does not require compensation for their work. In ruling on FLSA cases, courts have previously used the primary beneficiary test to examine the "economic reality" of the intern-employer relationship to determine which party is the "primary beneficiary of the relationship." On January 5, 2018, the DOL announced its adoption of the primary beneficiary test for purposes of its enforcement of the FLSA.



The primary beneficiary test includes the following seven factors:

1. The extent to which the intern and the employer clearly understand that there is no expectation of compensation. Any promise of compensation, express or implied, suggests that the intern is an employee—and vice versa.
2. The extent to which the internship provides training that would be similar to that which would be given in an educational environment, including the clinical and other hands-on training provided by educational institutions.
3. The extent to which the internship is tied to the intern's formal education program by integrated coursework or the receipt of academic credit.
4. The extent to which the internship accommodates the intern's academic commitments by corresponding to the academic calendar.
5. The extent to which the internship's duration is limited to the period in which the internship provides the intern with beneficial learning.
6. The extent to which the intern's work complements, rather than displaces, the work of paid employees while providing significant educational benefits to the intern.
7. The extent to which the intern and the employer understand that the internship is conducted without entitlement to a paid job at the conclusion of the internship.

If analysis of these circumstances reveals that an intern is an employee, then he or she is entitled to both minimum wage and overtime pay under the FLSA.

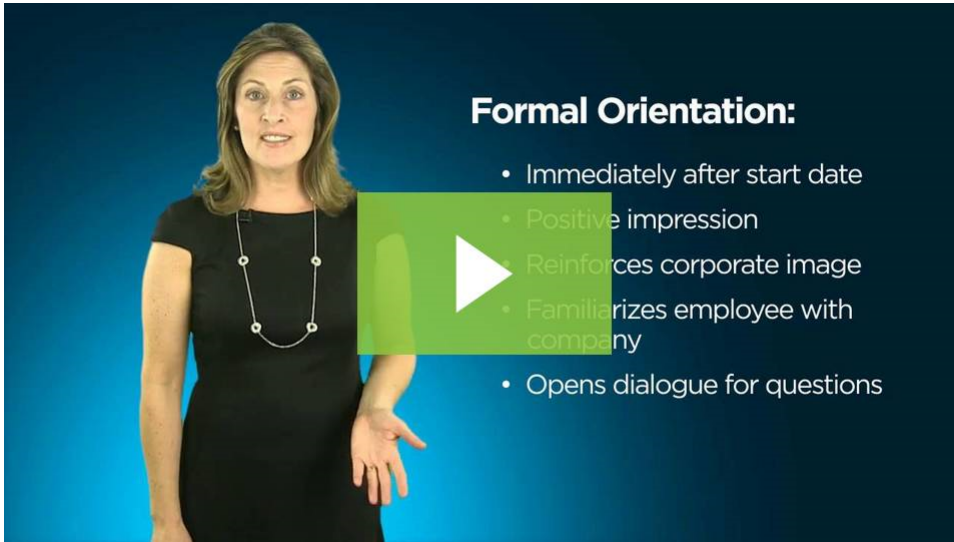
[Click here](#) for more on the primary beneficiary test.

To learn more about employee compensation, please visit our section on [Employee Pay](#).

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## 5 Must-Do's for Employee Orientation

Employee orientation is an important piece of HR and employee management. A formal orientation is essential to setting a new hire up for success and helping your company maintain the corporate image and values you portrayed during the interview process. Employee orientation can also be designed for current staffers who are being promoted to a new position within the company and need a similar type of program. Learn the must-do's for employee orientation in the video below.



For more on employee orientation, check out our [Onboarding](#) section.

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