

# HR HAPPENINGS...



Brought to you by the Human Resource Development Committee

## In this issue:

- The Tax Cut and Jobs Act
- Workplace Violence Prevention



## Understanding the Tax Cut and Jobs Act...

The Tax Cut and Jobs Act ("TCJA"), signed into law on December 22, 2017, contains the following concerns for small business owners and human resource professionals:

- New federal income tax withholding schedules must be used for payrolls effective 2/1/2018.
- The Individual Mandate requiring individuals to maintain minimum levels of health coverage is repealed effective 1/1/2019.
- For 2018 and 2019, a credit for qualified wages paid to an employee for at least two weeks family and medical leave exists ranging from 12.5% to 25% of the wages paid during such leave.
- Effective 1/1/2018, employers can no longer deduct qualified transportation fringe benefits, such as parking, transit and commuting benefits. However, except for bicycle commuting benefits, these benefits remain exempt from being included in employee wages.
- Employee business expenses are no longer deductible as itemized deductions. Consider implementing an "Accountable Plan" to reimburse employees for qualified expenses. Qualified reimbursements may be deducted by your Company and excluded from the income of your employees.
- Qualified moving expenses of employees are no longer deductible by employers until 1/1/2026.

## Workplace Violence Prevention

### Start the Conversation

How can you speak frankly with employees about workplace violence prevention without scaring them? The answer is simple: Emphasize that the program is about keeping people safe.

Dr. Steve Albrecht is a security consultant and threat assessment expert based in San Diego. Albrecht said a program viewed by workers as benevolent and caring can help cultivate a collective safety effort.

### Components of Workplace Violence Prevention include:

#### Prevention

Minnesota OSHA offers more than a dozen indicators that may point toward an increased risk in worker violence, including:

- Sudden, persistent complaining about unfair treatment

# HR HAPPENINGS...

Page Two

## Understanding the Tax Cut and Jobs Act... (cont'd)

- Effective in 2018, the new law specifically excludes from tax free service or safety awards the following: cash, gift cards, general gift certificates, vacations, meals, lodging, sporting or theatre tickets, securities and other similar items.

The above is a brief outline of the areas impacted by TCJA. The new law contains many new provisions and the intent of many of its passages remains unclear currently. The Internal Revenue Service may be issuing revenue procedures or other guidance in the future. Be sure to consider the assistance of a qualified tax professional.

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## Workplace Violence Prevention (cont'd)

- Blaming others for problems
- Change in behavior or decline in job performance
- Stated hope for something bad to happen to supervisor or co-worker
- Increase in absenteeism
- Refusal to accept criticism about work performance
- Inability to manage feelings; outbursts of swearing or slamming doors

### Plan of Action

Experts say an effective workplace violence prevention program should include active shooter drills. Not unlike emergency drills for a fire or weather emergency, active shooter drills allow workers to practice what they would do if someone with a gun entered the facility.

**Run, Hide, Fight.**

## HOW TO RESPOND

WHEN AN ACTIVE SHOOTER IS IN YOUR VICINITY

### 1. RUN

- Have an escape route and plan in mind
- Leave your belongings behind
- Keep your hands visible

### 2. HIDE

- Hide in an area out of the shooter's view
- Block entry to your hiding place and lock the doors
- Silence your cell phone and/or pager

### 3. FIGHT

- As a last resort and only when your life is in imminent danger
- Attempt to incapacitate the shooter
- Act with physical aggression and throw items at the active shooter