

President Appoints Three to NLRB

President Obama today announced his intent to recess appoint the following three individuals to serve as Members of the National Labor Relations Board. [**MORE**](#)

Court Finds Meal and Rest Period Rules Preempted For Some Employers

California law mandates that employers provide employees who work more than five hours with a 30-minute meal break prior to the sixth hour of work, and a second 30-minute meal period for employees who work more than 10 hours. Employees are also entitled to a 10-minute rest period for every four hours, or major portion thereof, worked. A recent court ruling held that these regulations are preempted by a federal law which covers motor carriers. *Dilts v. Penske Logistics*.

[**MORE**](#)

Group Health Plan Coverage Reporting Required For 2012 IRS Forms W-2

Certain employers are required to begin reporting the cost of coverage under employer-sponsored group health plans beginning with the 2012 Forms W-2 issued to employees (i.e., the forms required for the calendar year 2012 that employers will generally be required to provide employees in January of 2013). Employers should begin to take steps now to ensure that adequate processes and procedures are in place to track and record health coverage costs in 2012 to prepare for the new reporting requirement. [**MORE**](#)

HIPAA Audits Coming

The Department of Health and Human Services plans to audit 150 plan sponsors and employers to make sure employee health and financial records are adequately protected. Creating appropriate policies and procedures, instituting a risk assessment and training employees are keys to compliance, experts say. [**MORE**](#)

Health-Law Opponents Try to Add Plaintiffs to Lawsuit

A small-business group fighting President Barack Obama's health-care law asked the Supreme Court on Wednesday to add two plaintiffs to its lawsuit after possible problems arose with an initial plaintiff. [**MORE**](#)

6 New CA Laws That Affect Families: Booster Seats to Expired Infant Formula

It's always interesting to see what new laws are enacted at the start of the new year. Sometimes they make sense, sometimes they make you chuckle, and sometimes they just make you wonder what is wrong with this world that we need a law for that! Here's a round-up of new laws in California that affect our children and families: [MORE](#)

Congress Extends Payroll Tax Cut for Employees

In the end, the Democrats and Republicans in Congress agreed to disagree. Before adjourning for the year, the feuding factions were finally able to set aside their differences to temporarily extend the "payroll tax holiday" for two months. The aptly named Temporary Payroll Tax Cut Continuation Act was promptly signed into law by the President on December 23.

If legislation had not been enacted, a 2 percent tax break for payroll taxes paid by employees would have expired on December 31. The new law also extends unemployment benefits for two million out-of-work Americans and prevents a scheduled cut in Medicare reimbursements to physicians.

Quick recap: Normally, the tax rate for the social security portion of FICA is set at a 6.2 percent rate on wages up to an annual "wage base." The wage base is \$110,100 for 2012. The Medicare portion of FICA, taxed at a 1.45 percent rate, applies to all wages. [MORE](#)

IRS Notice 2012-9: Restated Guidance on Informational Reporting to Employees of the Cost of Group Health Insurance Coverage

"This notice restates and amends the interim guidance on informational reporting to employees of the cost of their employer-sponsored group health plan coverage initially provided in Notice 2011-28. . . . [Changes include: i. Clarification of] the application of the interim relief from the reporting requirement for employers filing fewer than 250 Forms W-2 for the preceding calendar year. [ii. Clarification of] the reporting requirement to certain related employers not using a common paymaster. [iii. Addition of an example] that demonstrates that the reporting requirement does not apply to coverage under a health flexible spending arrangement (FSA) if contributions occur only through employee salary reduction elections." [MORE](#)

Make Sure Employees Understand FMLA Calendar

The FMLA was created to allow employees time off to deal with their own serious health conditions or those of family members who need medical care. But the law carefully balances the rights of employees to keep their jobs while facing temporary hardships with the rights of employers to run their businesses.

That's one reason the statute and the U.S. Department of Labor's (DOL) FMLA regulations give employers several options for calculating how much leave employees are entitled to at any given time. Most employers choose one of these two: [MORE](#)

The DOL's FMLA Forms Expired on December 31, 2011. Should Employers Still Use Them?

In a flurry of activity at the end of 2011, several employers contacted me to determine whether the DOL notice and certification forms still were valid, even though they contain an expiration date of December 31, 2011. In short, employers may continue to use the DOL's FMLA forms, although consider our suggestions below before using these standard DOL forms. [MORE](#)

Sebelius: In Defense of Health Care Law's 'Essentials'

For families and small business owners struggling with health care costs and accessibility, help is on the way. The health care law that takes full effect in 2014 will provide a competitive marketplace to buy coverage. In fact, these state-based Affordable Insurance Exchanges are already taking shape. Through these one-stop shops, consumers will be able to see all their options in one place. More than \$700 million in exchange grants have been awarded to 29 states. [MORE](#)

Five Health Reform Dates to Watch in 2012

Health reform had a big year in 2010, when it passed Congress and a slew of consumer-friendly provisions came online. And it'll have another big year in 2014. That's when the individual mandate kicks in, pre-existing conditions end and Medicaid expands to cover 16 million more Americans. But 2012 won't be all quiet on the health-care front: The Obama administration is laying a policy foundation for 2014, while health reform opponents try to stop the law altogether. Here are five key dates to mark on your health reform calendar (you do have one of those, don't you?): [MORE](#)