

January 2018

HR News & Best Practices

Forms 1095 Due to Employees by March 2

Employers subject to the Affordable Care Act's (ACA) information reporting requirements are reminded that the deadline to furnish Forms 1095-B and 1095-C are quickly approaching. The reporting deadlines in 2018 are for reporting information on the 2017 calendar year, and are as follows:

- **Applicable large employers (ALEs)**—generally those with **50 or more full-time employees**, including full-time equivalents—must furnish a [Form 1095-C](#) to all full-time employees by **March 2, 2018**.
- **Self-insuring employers that are not considered ALEs**, and [other parties that provide minimum essential coverage](#), must furnish a [Form 1095-B](#) to responsible individuals (which may be the primary insured, employee, former employee, or other related person named on the application) by **March 2, 2018**.

For more on employer information reporting requirements, check out our comprehensive section on [Information Reporting](#).

IRS Announces 2018 Standard Mileage Rates

The Internal Revenue Service (IRS) has issued the 2018 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, or medical purposes.

2018 Standard Mileage Rates

Beginning on **January 1, 2018**, the standard mileage rates for the use of a car, van, pickup, or panel truck will be:

- 54.5 cents per mile for all business miles driven (up 1 cent from 2017)
- 18 cents per mile driven for medical purposes (up 1 cent from 2017)
- 14 cents per mile driven in service of charitable organizations (unchanged from 2017)

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

IRS [Notice 2018-03](#) contains additional information about mileage rates.



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For more on employer-provided transportation benefits, please see our section on [Fringe Benefits](#).

EEOC Releases Guidance on Workplace Harassment Prevention

The U.S. Equal Employment Opportunity Commission recently issued *Promising Practices for Preventing Harassment*, a guidance document that contains harassment prevention recommendations for employers in four broad categories:

- Leadership and accountability;
- Harassment policies;
- Harassment complaint systems; and
- Harassment training.

For each category, the guidance lists numerous actions employers can take. Recommended actions include, for example:

- Allocating sufficient resources for effective harassment prevention strategies;
- Crafting an unequivocal statement that harassment based on, at a minimum, any legally protected characteristic, is prohibited; and
- Conducting regular, interactive, and comprehensive harassment prevention training for all employees.

The document states that while the practices it discusses are not legal requirements under federal employment discrimination laws, they may enhance compliance efforts.

To read the guidance document, [click here](#).

Small Business Health Care Tax Credit Form Released

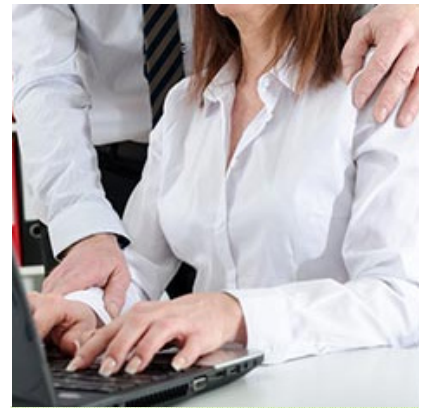
The IRS has released Form 8941, *Credit for Small Employer Health Insurance Premiums*, and related instructions, for tax year 2017. Eligible small employers use this form to figure the credit for health insurance premiums under the Small Business Health Care Tax Credit.

The [Small Business Health Care Tax Credit](#) is designed to encourage small businesses and tax-exempt employers to offer health insurance coverage to their employees. Among other requirements, an employer may be eligible for the credit for tax year 2017 if:

- It had **fewer than 25 full-time equivalent employees** for the tax year;
- It paid **at least 50% of the premium cost** for single health care coverage for each employee;
- The average annual wages of its employees for the year were **less than \$53,000**; and
- It paid premiums on behalf of employees **enrolled in a qualified health plan** offered through a Small Business Health Options Program (SHOP) Marketplace (or qualifies for an exception to this requirement).

Note: Employers in Hawaii cannot claim this credit for insurance premiums paid for health plan years beginning after 2016.

[Click here](#) to review Form 8941 and its instructions.



For more information on compliance issues concerning discrimination in the workplace, please visit our [Discrimination](#) section.



Our [Small Business Health Care Tax Credit](#) section provides additional details regarding the credit.

10 Employee Retention Resolutions for 2018

With a new year upon us, your attention is likely focused on setting financial and productivity goals for your business. As you plan, make sure to look at one area you may have overlooked: employee retention. Employee retention has a huge impact on your bottom line, and now is a great time to make some employee retention resolutions that will pay off all year long. Watch the video below to learn 10 key employee retention resolutions for 2018.



For more on employee retention, check out our [Human Resources](#) section.

The HR Resource Every Business Needs

Whether you have 5 employees or 500, HR360 provides easy-to-understand guidelines that will help you remain compliant. With HR360, you'll find easy, step-by-step guidance on how to comply with a broad range of laws, from Health Care Reform, COBRA, and FMLA to how to interview, hire, and terminate employees. [Click here to learn more!](#)



Marshall & Sterling Insurance will continue to provide you with updates and information regarding important issues. Should you have specific questions or need more information, please contact us.

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