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importance to the country's small business owners this election year.

Isaac M. O'Bannon • Aug. 20, 2014



Summer is over, the days are getting shorter and that means that November is only a few weeks away (okay, 12 weeks).

Still, as campaign season officially swings into high gear, [Paychex](#), Inc. conducted a survey of its small business users and has identified the top five issues of importance

to the country's small business owners this election year. Paychex is a provider of

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Following are the top five election year issues:

1.The Affordable Care Act. The health care reform law continues to be a source of controversy, as well as an ongoing target for opponents of the law. Regardless of its legal challenges, there are components of the law and important requirements that business owners need to prepare for now. These include Employer Shared Responsibility (ESR) provisions, ESR reporting requirements, the 90-day waiting period limitation, use of the orientation period within the 90-day waiting period, renewal of non-compliant plans, health insurance marketplaces, and the small business tax credit.

2.Immigration Reform. Following President Obama's recent expression of frustration over congressional inaction on this topic, it's widely speculated that the President will use executive authority to address aspects of the Immigration Reform debate, potentially expanding amnesty through the Deferred Action for Childhood Arrivals (DACA) program and employing the use of prosecutorial discretion, which allows the government to prioritize which court cases it pursues.

3.Employment Regulations. Among the most closely watched issues by business owners are changes to the rules and regulations that employers must comply with while running their business. Of these issues, the U.S. Department of Labor's upcoming proposed rule impacting the number and types of employees eligible for overtime, the pending adoption of a final rule [revising the definition of "spouse"](#) in the Family and Medical Leave Act, and the potential for a hike in the federal minimum wage are among those that have been recent areas of focus.

4.Privacy and Data Security. Comprehensive privacy and data security protection is a global priority as the United States and other countries introduce and pass legislation to protect the personal information of citizens. At the heart of the

respective pieces of legislation being crafted on this issue is how the information is

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