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regulatory issues they say businesses need to keep an eye on.

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What are the biggest issues employers will face in 2019 when it comes to HR, payroll,

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impactful in 2019.”

Here are the top 10 regulatory issues for 2019:

#1 Sexual Harassment Prevention. The #MeToo movement resulted in an increase in workplace sexual harassment prevention enforcement and legislation across the country in 2018, and is expected to continue in 2019. The Equal Employment Opportunity Commission reported significantly increased activity around sexual discrimination during the past fiscal year, launching 50 percent more sexual harassment lawsuits than the previous year. State and city legislatures, including California, New York State, Delaware, and New York City, responded with the passage of new legislation and regulations including provisions to implement or expand workplace sexual harassment prevention training requirements.

#2 Paid Leave. Currently, more than 40 state and local jurisdictions have implemented paid leave laws and several more are scheduled to implement leave policies in early 2019. Although paid sick leave laws are more prevalent, paid family leave laws are generally more onerous for employers. Many family leave laws are funded by employee and/or employer contributions and might also require the periodic reporting of several elements including payroll deductions, employee hours worked, and employee wages.

#3 Federal Support for Retirement Savings. In August 2018, President Trump issued an executive order directing the Departments of Labor and Treasury to propose regulations that ease the burdens small businesses face in offering retirement savings plans. Some key legislation that was not passed before the end of the year despite bipartisan support, includes:

- Retirement Enhancement and Savings Act (RESA)
- Family Savings Act

- Retirement, Savings and Other Tax Relief Act of 2018

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2019. As business owners make decisions on how and when their company will participate in the faster payments arena, fraud prevention should be top of mind to ensure payments are safe and secure in a 24/7/365 environment.

#5 Privacy/Security. There's news of breach attempts as well as successful breaches almost daily. With cyberattacks being so pervasive, it is important to understand that security and privacy is everyone's responsibility. To help mitigate risk:

- Log out of all browsers when leaving your desk.
- Resist using a Social Security number (SSN) as an identifier.
- Utilize secure email when sending emails containing personally identifiable information (SSN, bank account or credit card numbers, etc.).
- Discard confidential or proprietary information in a secure fashion (such as shredding).

#6 Form W-4 Changes. Due to the 2017 tax reform law, extensive changes are required to the Form W-4. But due to the complexity of these changes, the release has been pushed back another year and the 2019 W-4 is similar to the current 2018 version. Many state tax agencies are waiting on the IRS to release the federal W-4 to determine if they will modify their withholding processes based on the federal changes.

#7 State Healthcare Reform. Recent changes to federal regulations and guidance which may affect health insurance markets and relate to Association Health Plan (AHPs), Short-term Limited Duration Insurance (STLDI), Health Reimbursement Arrangements (HRAs), and Section 1332 state innovation waivers might lead to changes affecting employers' support of health insurance. These changes, combined with the removal of the federal individual mandate penalty, have encouraged states again to reexamine how they will support their health insurance markets in response to the new federal rules.

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release Notices of Proposed Rulemaking on several regulations impactful to employers of all sizes. The proposal to revise the overtime regulations (projected for March 2019) is the most-anticipated event, but the agency is also expected to release proposals to clarify, update, and define regular rate of pay. All of this might spur potential changes at the state level.

#10 National Labor Relations Board to set Joint Employer Standard through Rulemaking. Employers utilizing temporary agencies might not have to wait much longer for a final rule from the NLRB to restore its pre-Browning-Ferris, Inc. standard for defining joint employer status under the National Labor Relations Act. The agency released its proposed rulemaking in early 2018. The NLRB has changed its official position on the standard for joint employment three times in the past three years.

Payroll

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