## **CPA**

## Practice **Advisor**

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The first quarter of each year is a great time for small business owners to take stock of their current operations, key HR administrative tasks and more, and determine changes they can make to help lead their companies to success throughout the year.

With new regulations — such as the pending Department of Labor (DOL) overtime rules as well as updated federal, state and local legislation — small businesses have a lot to consider as they shape their employee policies. To help them stay compliant

and avoid fines that may throw a wrench in performance, employers should be sure

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exempt/non-exempt status, hours worked and compensation. Because adjusting salaries and staffing takes time, acting preemptively can help keep employers from scrambling once the rule is final.

- Understand the Maximum on Minimum Wage Some employers think that they're in the clear as long as they comply with federal minimum wage regulations. However, did you know that 36 cities across the United States have minimum wage limits that are higher than the federal standard? Of these, Oakland, CA; Portland, ME and Seattle, WA just increased that number for 2016. Ultimately, the law most beneficial to employees is the one that will actually apply. Working with an expert and reviewing all federal, state and local minimum wage laws can help employers stay compliant and drive business success.
- Making Accommodations for Moms Multiple states and municipalities continue to pass laws requiring employers to provide reasonable accommodations for pregnant workers, and their related conditions, unless doing so would pose an undue hardship on the business. Reasonable accommodations may include things like more frequent or longer breaks, time off, or modified work schedules. Most of these laws also make it unlawful to refuse to hire or retaliate against a worker for requesting an accommodation. These regulations have passed in many jurisdictions including, Illinois, Nebraska, North Dakota, Rhode Island, the District of Columbia and New York. It's important that employers check their state and local requirements regarding accommodations for pregnant workers and develop policies and procedures that clearly meet these regulations.
- Get Well Under the Family and Medical Leave Act, companies with 50 or more
  employees must grant employees leave to care for a family member with a "serious
  health condition." However, certain state and local sick leave laws require
  employers with fewer than 50 employees to do this as well, including those with
  employees in states like Oregon and cities like San Francisco, CA and New

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engaging in salary discussions, so they need to understand how to stay compliant with that requirement. The National Labor Relations Act has provided these protections for many years and states have started implementing pay equity laws that offer similar protections, yet many employers still fail to comply.

- Respect Religious Beliefs or Practices Following last year's EEOC vs.

  Abercrombie & Fitch decision, in which an applicant alleged that she was denied a job because she wore a headscarf for religious reasons, the U.S. Supreme Court found that employers may violate Title VII of the Civil Rights Act by refusing to hire an employee if their motive is to avoid accommodating religious practices. To help prevent non-compliance, business owners should clearly state their dress code in an employee handbook. Dress codes that restrict employees from wearing certain types of clothing or prohibit body art could violate nondiscrimination laws if an employer fails to provide a religious accommodation for employees whose dress conflicts with the policy due to the employees' sincerely held religious beliefs. It's important to review these issues on a case-by-case basis, provide an avenue for employees to seek accommodations and ensure religious beliefs are considered.
- Avoid Retaliation Retaliation occurs when an employer takes adverse action against staff for engaging in activities that are protected under the law, such as:
  - Opposing discrimination
  - Requesting a reasonable accommodation due to a disability or for religious reasons
  - Taking job-protected leave
  - Reporting hazardous working conditions, or for raising ethical, financial or other concerns unrelated to employment discrimination.

Understanding which employee activities are legally protected can help small business owners avoid taking actions that may increase their liability in the

workplace.

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