SmithAmundsen
Labor & Employment
MONTHLY

AUGUST 2011

NEWS AND EVENTS OF INTEREST
to SmithAmundsen clients.

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California Supreme Court Case Creates New Burdens and Uncertainty For Companies Who Send Employees To Work In California

By Jeffrey M. Glass

In *Sullivan v. Oracle Corp*., 51 Cal. 4th 1191 (Cal., June 30, 2011), the California Supreme Court unanimously held that nonresident employees have the right to sue their California-based employer under the overtime provisions of the California Labor Code for work they did in California, even if that work lasted for only a single day. The court also suggested (but did not hold) that non-California employers may be subject to the same requirement.

Oracle is a large software company based in California. The plaintiffs were travelling instructors with the task of training Oracle's customers in the use of its software. Two of the plaintiffs resided in Colorado, and one resided in Arizona. The plaintiffs worked mainly in their home states but, over a period of three years (2001–2004), they worked in California for 20 days, 74 days, and 110 days, respectively.

California law requires that non-exempt employees be paid overtime after 8 hours in a day or 40 hours in a week. In many states, and under federal law, employees earn overtime only after 40 hours in a week, regardless of the number of hours worked in a day. So the issue in *Oracle* was, what law applies when a California-based employer has out-of-state employees travel to California for work?

Oracle had not paid its instructors overtime because it determined that instructors were exempt, as teachers, from California and federal overtime laws. The plaintiff challenged this practice and sought overtime compensation under the California Labor Code for days longer than eight hours, and weeks longer than 40 hours, worked entirely in California.

In the federal district court, Oracle won summary judgment on all claims. On appeal, the Ninth Circuit certified the case to the California Supreme Court. The court noted the answers to its questions would have "considerable practical importance" because "[a] large but undetermined number of California-based employers employ out-of-state residents to perform work in California," and possibly also "an appreciable economic impact on the overall labor market in California, given the competitive cost advantage out-of-state employees may have over California-resident employees if overtime pay under California law is not required for work they perform in California."

The California Supreme Court ruled in the plaintiffs favor. The justices ruled 7-0 that the overtime provisions of the labor code apply by their terms to all employment in the state, and that there was no evidence of legislative intent to exempt nonresidents.

Oracle argued that applying California's wage laws to visiting, nonresident employees would impose practical burdens on employers. For example, in addition to overtime laws, California wage law governs matters such as the contents of pay stubs, meal periods, the compensability of travel time, the accrual and forfeiture of vacation time, and the timing of payment to employees who quit or are discharged. Oracle argued that, because the laws on these subjects vary from state to state, it would be an undue burden on interstate commerce, in violation of the commerce clause, to require an employer to comply with

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the laws of every state in which its employees work. The court dismissed this argument as "conjecture."

Left open was the question of whether California-based Oracle can be liable for unpaid overtime outside the state. The plaintiffs asserted that, because the decision to improperly classify trainers as exempt from overtime laws was made at Oracle's California headquarters, the state's Unfair Competition Law (UCL) permits employees elsewhere to recover for violations of the federal wage-and-hour laws. The court stated that what matters for the UCL claim is where the wages were paid, and since that was not clear based on the stipulated facts, the court would not rule on this issue. This actually was a victory for the plaintiff because the district court had previously granted summary judgment to Oracle on this issue. In commentary about the decision, counsel for the plaintiffs stated: "Now we get to go litigate [where the employees were paid]. It's certainly a door opening where one had previously been closed."

Oracle is problematic for employers on multiple levels, even if they are not based in California. Prior to *Oracle*, it was assumed that the law of the employee's home state applied. In the wake of *Oracle*, when a non-exempt employee comes to California to work, train, or help out on special assignments, that employee will need to be paid overtime for the time they spend there based on California's requirements. There are many California-based companies who have employees who reside in other states, work in California at various times throughout the year, or attend training there, or help out on special projects. Now, they will have to monitor overtime in California and make sure that employees are paid accordingly.

The ruling also leaves open the question of whether California's overtime laws will apply to non-California employers that send their employees to California to work. Plaintiffs can certainly be expected to attempt to obtain a ruling to that effect.

Another concern is that overtime-eligible employees residing outside of California (especially Colorado and Arizona), but working there for days or weeks, might attempt to file other legal charges under California's wage and hour laws, such as for California's minimum wage rather than that of their home state, or for break periods under California labor laws.

SmithAmundsen will continue to monitor the aftermath of the Oracle decision and update newsletter readers as developments occur. If you have any questions about how this decision may impact your business operations, please contact Jeff Glass at jglass@salawus.com or 815.904.8804.

Seventh Circuit Reminds Employers of the Importance of Conducting Prompt Internal Investigations

By Jon D. Hoag

Maetta Vance was the only African-American employee in her department at Ball State University. She became subject to racially charged disputes with co-workers and began filing complaints in 2005 regarding her coworkers' offensive conduct. Her allegations included her coworkers' use of racial epithets, references to the Ku Klux Klan, threats of physical harm, and other unprofessional conduct.

In 2006, Vance, unsatisfied with the responses from her employer, filed two complaints with the Equal Employment Opportunity Commission (EEOC) alleging, among other things, a hostile work environment. The EEOC issued a right to sue letter and she filed suit in federal court. The District Court ruled in favor of Ball State University and Vance appealed.

The 7th Circuit began its analysis by determining if the alleged harassment was perpetrated by supervisors or coworkers. The 7th Circuit noted that employers are strictly liable for harassment by a supervisor, but the employer may assert an affirmative defense when the harassment does not result in a tangible employment action. If the harassment is from coworkers, the employer is only liable if the employee can establish that the employer was negligent in discovering or remedying the harassment. While Vance attempted to allege that some of the harassment stemmed from supervisors, the court rejected Vance's assertions and focused on whether Ball State University properly responded to Vance's complaints. The court found Ball State University's prompt action to investigate Vance's numerous complaints to be key in upholding the district court's ruling in favor of Ball State University.

The court noted that within a two-year period, Vance filed multiple complaints involving negative encounters with coworkers. The court found in favor of the employer based on the fact that it investigated each and every complaint with the same vigor and it calibrated its response and action based on the results of its investigation. The court pointed out that Ball State University took appropriate disciplinary action when it substantiated the allegations set forth in one of Vance's complaints. The court highlighted that it was equally important that Ball State University thoroughly reviewed each complaint and even when it could not substantiate the alleged conduct, it still counseled all parties involved about the importance of civility in the workplace.

The court reiterated that once aware of workplace harassment, employers can avoid liability for its employees' harassment if it takes prompt and appropriate corrective action reasonably likely to prevent the harassment from recurring. The court stressed that employers are not required to successfully prevent subsequent harassment, but the action must be calculated to achieve that result. The court went on to emphasize that prompt investigation into alleged harassment is the hallmark of reasonable corrective action.

The court was persuaded that Ball State University took reasonable corrective action because it did not begin to ignore Vance's complaints, nor did it begin to accept simple denials from the accused parties. Instead, Ball State University investigated each and every complaint in the same thorough manner. As such, the court concluded that there was no basis for employer liability.

This case provides a reminder to employers of the importance of conducting a prompt and thorough investigation upon notice or awareness of workplace harassment, no matter how incredible the allegations may seem on the surface. In addition, to fully protect against liability for coworker harassment, employers should document the investigation and take some form of corrective action to appropriately respond and address the information obtained from the investigation.

If you have questions about workplace harassment issues or questions about any other employment-related matter, please contact Jon D. Hoag, Esq. of SmithAmundsen LLC via email at jhoag@salawus.com.

Implications of Wisconsin's Concealed Carry Law on Employers

By Aaron J. Graf

Arnold Bennet, an early twentieth century English novelist once said "[a]ny change, even a change for the better, is always accompanied by drawbacks and discomforts."

The new concealed carry legislation, simply because of the change it represents, may naturally cause discomfort for some employers. The mere sight of a weapon in public or in your business will most likely take a certain amount of getting used to when the new legislation takes effect on November 1, 2011. However, with a greater understanding of what precisely the law provides for employers, that discomfort may be more easily alleviated.

For employers, there are three important questions about the new concealed carry law that immediately come to mind. First, what control does an employer have as to whether an employee may bring a weapon to work? Second, what control does an employer have as to whether a member of the public may bring a weapon onto the premises? Finally, what potential liability exists when an employer allows or denies a weapon on the premises by either an employee or member of the public? Thankfully, based on the legislation itself, some guidance is provided.

As a threshold matter, the good news is that Wisconsin is the 49th state to enact similar legislation allowing concealed carry. Therefore, Wisconsin is not charging into a new frontier with no guidance. This does not mean there will not be a certain amount of trial and error under Wisconsin's new law as the Wisconsin courts begin to interpret and apply the new legislation to various cases. However, between the legislation itself and the guidance Wisconsin can borrow from other jurisdictions the transition may not be as difficult as one might imagine.

The new legislation provides that an employer may prohibit an employee from carrying a concealed weapon into their place of employment or from carrying a concealed weapon during any part of the course of the employee's work. Wis. Stat. 941.232(3)(a). This means that the employer can institute its own rules and regulations as to whether it will allow its employees to carry a weapon while at work or even away from work while on duty. Of course, just like other rules, the concealed carry rules will need to be applied equally to all employees to avoid any claims of discrimination. It would be wise to amend your employee handbook to include any such prohibition as well as post appropriate notices to employees at the workplace to ensure consistent and uniform application of the prohibition.

Although an employer can ban employees from bringing guns into the work place or carrying them while on the job, an employer may not prohibit an employee from carrying a concealed weapon in the employee's own motor vehicle regardless of whether the vehicle is used within the course of the employee's employment or whether the vehicle is driven or parked on property used by the employer. Wis. Stat. 941.232(3)(b). In other words, while the employer can restrict employees from carrying weapons into work or carrying the concealed weapon while on duty, it can not restrict employees from having a concealed weapon in their own personal vehicle, even if the vehicle is on the employer's property or is used by the employee in their employment.

As to members of the public, an employer may also prohibit members of the public from carrying a concealed weapon onto its premises if it provides the appropriate notice. Wis. Stat. 943.13(2m)(c)2. If an employer prohibits concealed weapons on its premises and provides the required notice, and a member of the public disregards that prohibition, they may be charged with trespass to land and receive a citation for a Class B forfeiture. The only method by which an employer can provide the required notice to the public is to post the required signs in the method described by statute. Wis. Stat. 943.13(2)(bm). The sign must be orange and at least 8.5 inches by 11 inches. Wis. Stat. 943.13(2)(bm)1. The sign must be located in a prominent place near all of the entrances to the building, or part of the building, where firearms are prohibited. Wis. Stat. 943.13(2)(bm)2. It must be placed in a position where any individual entering the building should reasonably be expected to see the sign. Wis. Stat. 943.13(2)(bm)2.

For municipalities, there are specific additional regulations concerning whether employees and members of the public may bring a concealed weapon onto the premises. The bill generally prohibits carrying a concealed weapon into a police station, sheriff's office, a prison, a jail, a house of correction, or a courthouse. Wis. Stat. 941.232(2)(a)1-3. In addition, the statute prohibits anyone from carrying a concealed weapon into a building owned or leased by a municipality if: (1) the building has electronic screening for weapons at all public entrances and (2) provides locked storage for weapons on the premises while the person carrying the weapon is present in the building. Wis. Stat. 941.232(2)(a)5.

Finally, the next issue which naturally comes to mind for any employer is what liability may exist based on either the allowance or prohibition of concealed weapons for employees or members of the public. The statute provides that an employer who chooses to allow employees or a member of the public to carry a concealed weapon is immune from liability arising from that decision. Wis. Stat. 941.232(3)(c); Wis. Stat. 943.16(6). Of course, if the employer is negligent in another fashion, other than simply choosing to allow concealed weapons, it may not be immune from that separate liability which may arise.

The new concealed carry legislation is certainly a significant change in Wisconsin. However, a greater understanding of what precisely the new law entails for employers should assist in alleviating the drawbacks and discomfort which inevitably accompany change.

If you any questions regarding the impact of the new concealed carry legislation, or require assistance in responding to the legislation, please contact Aaron J. Graf at agraf@salawus.com or 414.847.6128 or Ron Stadler at rstadler@salawus.com or 414.847.6148.

DOL Wage and Hour Division: H-1B Worker Back Wages Violations found in an Audit of Maryland's Prince George's County Public Schools

By Jacqueline Lentini McCullough

Prince George's County Public Schools system in Maryland has agreed to pay the U.S. Department of Labor's Wage and Hour Division $4.2 million in back wages due for 1,044 foreign national teachers in H-1B status in an agreement dated July 7, 2011. Most of the teachers in question are from the Philippines.

Additionally, the school system has agreed to pay $100,000 in civil money penalties and to be debarred for two years from filing new H-1B petitions, extension petitions, or labor certifications for permanent residency for foreign workers due to the willful nature of some of the violations. For example, the Prince George County Public Schools required the foreign workers to pay the filing and anti-fraud fees, thereby reducing wages below the amount legally required to be paid. The H-1B visa program requires employers to pay these fees.

The two-year debarment means that the Prince George County Public Schools will be terminating some H-1B teachers whose visas are expiring in the near future. The school board estimates that approximately 160 H-1B employees will be immediately impacted by the settlement because their visas expire in July and August 2011. Those teachers will not be able to teach during the 2011-2012 academic school year and will return to their home countries.

If you have any questions relating to an employer's obligation to pay wages to an H-1B foreign national, please contact Jacqueline Lentini McCullough, jlentini@salawus.com, or 630.587.6988.

The Fair Labor Standards Act: It's Big Business for Plaintiffs and Non-Compliance is Bad News for Your Bottom Line

By Ron S. Stadler

Not often can one imagine an issue that will bring together bank loan officers, bartenders, financial research associates, exotic dancers, drugstore assistant managers, computer technicians, janitors, paramedics, delivery truck drivers, exterminators, waiters, cable TV repair workers, health care workers, and chicken processors but the Fair Labor Standards Act (FLSA) has proven to be an issue that all of these groups have in common. Members of each of these groups sued their employers over pay issues in 2010, alleging they were not paid minimum wages and overtime due under the FLSA.

Suits under the Fair Labor Standards Act jumped to record levels last year. Employees filed almost 6,800 suits; an increase of about 700 cases over the year before. Most of these were filed as collective or class actions, even though the number of non-employment class actions remained stable. Unfortunately for employers, there is a "perfect storm" of workplace litigation swirling around them. First, a bad economy is actually a good economy for plaintiffs' lawyers: workers seek to sue when they are caught in extensive layoffs and company closings. Then add in the increased activism by the Obama administration in wage-and-hour claims: the U.S. Department of Labor hired hundreds of additional field investigators to strengthen its enforcement efforts. Finally, add to that mix a recent decision by the Seventh Circuit Court of Appeals which favored employees, and it is not surprising the number of suits has increased. In *Ervin v. OS Restaurant Service,* Case No. 09-3029 (7th Cir. 2011), the Seventh Circuit resolved the issue of whether FLSA collective actions can be maintained in the same suit as state wage class actions, and decided that both claims can be litigated in a single lawsuit.

In *Ervin* the plaintiffs brought both an FLSA collection action claim and an Illinois state law class action claim for violating minimum wage and maximum hour provisions. On appeal, the Seventh Circuit decided the narrow issue of whether plaintiffs' state law claims could meet the superiority requirements for class actions. Previously, employers had often defeated class certification by arguing that certification of state law claims was incompatible with the FLSA's opt-in procedure. Defeating the federal class certification is often significant because it limits the size of the FLSA class and, as a result, an employer's exposure to damages. The Seventh Circuit specifically rejected this long-time argument that plaintiffs trying to pursue both options in a single proceeding would not be able to meet the federal class certification standard.

The Seventh Circuit ruled that there is no absolute rule against certifying a class action under state wage law and a collective action under the FLSA. This decision may, however, create difficulties for employers attempting to dismiss the state law claims. Plaintiffs' attorneys will now argue that federal and state wage claims can co-exist in the same lawsuit, and this will increase the size of the class, and the cost of defending against such claims and the potential damages that can be collected.

Lessons for Employers

Plaintiffs' lawyers can now be expected to routinely bring combined actions based on both federal and state wage claims, and this will surely cause employers' potential exposure to increase. It is important for employers to avoid such combined actions by assessing their current policies and procedures with respect to employee wages, implementing training and policies to ensure employees are paid properly, and continually monitoring pay practices to ensure compliance with both

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the FLSA and state wage laws. Here are some tips on the top ten reasons we see suits under the FLSA:

10: Failure to compensate employees for training time;
9: Failure to compensate employees who also "volunteer";
8: Failure to calculate extra compensation (bonuses, etc.) into overtime rates;
7: Failure to pay employees for short breaks;
6: Failure to pay employees who work through lunch;
5: "Paying" overtime with hour for hour compensatory time;
4: Docking time when employees are working on the clock;
3: Failure to pay employees for time working "off the clock";
2: Misclassification of employees as independent contractors; and
1: Misclassification of employees as exempt employees

Employers must asses their policies and procedures to insure they are in compliance with both FLSA requirements and state wage and hour requirements. The failure to do so may expose an employer to huge expenses for defending against the claims and damages for having violated the law.

If you have any questions regarding wage and hour regulations and/or how it affects your business, please contact Ron Stadler at rstadler@salawus.com or 414.847.6148. Ron Stadler is a partner in SmithAmundsen's Labor and Employment Practice Group and his office is located in Milwaukee, Wisconsin.

The NLRB and Boeing: The Battle Reaches Congress

By Larry Smith

In addition to dealing with the debt crisis, Congress has before it House Bill H.R. 2587, the "Protecting Jobs from Government Interference Act." This bill is a response to the National Labor Relations Board complaint filed against Boeing. As you know, this NLRB action attempts to block Boeing from opening a plant in South Carolina as opposed to expanding its operations in the state of Washington. Of course, Boeing's operations in Washington are unionized and South Carolina presents Boeing with the opportunity to employ a non-union workforce.

The NLRB's complaint against Boeing has very wide reaching ramifications. Not only is it easily perceived as an invasion of the corporate governance function, but it may also lead to companies considering foreign locations for plant facilities as opposed to "made in America" locations.

The text of the bill is as follows:

> H.R. 2587
>
> Section 10(c) of the National Labor Relations Act (29 U.S.C. 160) is amended by inserting before the period at the end of the following: "Provided further, that the Board shall have no power to order an employer (or seek an order against an employer) to restore or reinstate any work, product, production line, or equipment, to rescind any relocation, transfer, subcontracting, outsourcing, or other change regarding the location, entity, or employer who shall be engaged in production or other business operations, or to require any employer to make an initial or additional investment at a particular plant, facility or location."
>
> The amendment made by section 2 shall apply to any complaint for which a final adjudication by the National Labor Relations Board has not been made by the date of enactment of this Act.

The bill was introduced by Representatives Scott and Gowdy from South Carolina.

In the political framework that is Washington, D.C., it remains to be seen if and when this bill will reach the House of Representatives' floor. It has been passed out of committee. Of course, the remaining question is; what are the odds the Senate will pass this bill? It does, however, reflect a considerable backlash against the NLRB complaint against Boeing. That sentiment is more pervasive than just in the state of South Carolina, the proposed site of the Boeing plant.

As of July 28th, there is still an ongoing battle between NLRB Acting General Counsel Lafe Solomon and the House Oversight and Government Reform Committee about NLRB's failure to comply with a July 26th deadline to respond to a subpoena from the Committee to NLRB. Needless to say, the Republicans and the Democrats on the committee have argued about the boundaries of the subpoena. The response by the NLRB to date has not shown the reasoning behind the decision to file the complaint against Boeing.

If you have any questions, do not hesitate to contact Larry Smith, founding partner of SmithAmundsen, at lsmith@salawus.com or 312.894.3254.

SmithAmundsen
Labor &
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CALENDAR OF EVENTS - August 2011

Mistakes Employers Make in Dealing with Medical Issues in the Workplace
Presenter: Jeffrey A. Risch

In this 90 minute webinar, the labor & employment law attorneys of SmithAmundsen will present real-world solutions to the key areas where employers too often invite these controversies and problems, including leave mandates, leave policies and benefits, privacy and communications and the complexity of the ADA, FMLA, GINA and WC.

- Date: August 10, 2011
- Time: 10:30 a.m. – 12:00 p.m.
- Naperville, IL
- For more information and to register, please visit www.ilchamber.org.

Workers' Compensation Law Changes
Presenter: Julie A. Proscia, Esq.

Description: Illinois just passed positive reforms to the Workers' Compensation Insurance laws! These law changes will assist Illinois companies in increasing productivity, to better compete with companies in other states, and limit workers' compensation costs.

- Date: August 17, 2011
- Time: 10:30 a.m. – 12:00 p.m.
- Oakbrook Terrace, IL
- For more information and to register, please contact Aggie at 630-887-3156 or arardin@precisionpayroll.com.

EFCA Is On the Comeback Through Obama's U.S. DOL & NLRB! What it Means and How Employers Can Respond
Presenter: Jeffrey A. Risch, Rebecca L. Dobbs and Beverly P. Alfon

1. New Proposed U.S. DOL Regulation Designed to Side-Step EFCA and Limit an Employer's Ability to Campaign Against the Union (tighter regulatory control of employer communications to employees)
2. New Proposed NLRB Regulation Designed to Fast-Track Union Elections and Compromise an Employer's Ability to Campaign Effectively Against the Union
3. Key Management Tools Designed to Stay Proactive in Maintaining a Non-Union Workforce
4. New Labor Board Decisions Impacting the U.S. Workforce
5. Impact of Labor Law Development on: Handbooks, Policies, Practices, Contracts, Negotiations, Training and Management Decisions
6. Highlights of Key Employee Policy Changes that Employers Should Consider Implementing Immediately

- Date: August 19, 2011
- Time: 8:00 a.m. to 10:30 a.m.
- Valley Industrial Association, Aurora, IL
- For more information and to register, please visit http://www.valleyindustrialassociation.org/template.asp?id=2.

FMLA Forms Made Simple and Easy
Presenter: Jeffrey A. Risch

This 90-minute webinar provides employers and HR professionals on every level a clear, concise and easy to understand refresher on the "do's and dont's" of utilizing the US Department of Labor's FMLA forms.

Too often employers make the mistake of:
1. Not utilizing the DOL forms
2. Improperly completing the DOL forms
3. Submitting the forms to an employee in an untimely manner
4. Inventing one's own form that does not comply with applicable FMLA laws and regulations
5. Inconsistent use and administration of the forms altogether

- Date: August 25, 2011
- Time: 10:30 am to 12:00 pm
- 90-minute webinar
- For more information and to register, please contact Julie Brennan at webinars@ilchamber.org or 217-522-5512.

Labor and Employment Law Trends and Updates
Presenter: Jeffrey A. Risch

In partnership with Sikich LLP enjoy this complimentary seminar on "Labor and Employment Law Trends and Updates." This seminar will recap and update topics from the Sikich spring legal seminar and provide new information on key topics which include:
- Impact of the Most Recent Federal Court Employment Law Decisions
- Key Employment Legislative Developments
- Policy Development in Preventing/Correcting Employee Leave Abuse
- Labor Update: How the NLRB is Controlling the Union & Non-Union Workforce
- Labor Update: How the NLRB and US DOL is Controlling Labor Law through Administrative Rulemaking
- Critical Wage/Hour Developments & Trends

- Date: September 7, 2011
- Time: 9:00 am to 11:00 am
- Aurora, IL
- For more information and to register, click here: http://www.regonline.com/Register/Checkin.aspx?EventID=997316.

Surviving the HR Audit
Presenters: Julie A. Proscia, Heather A. Bailey, Jonathon D. Hoag, Jacqueline Lentini McCullough and Sara S. Zorich

In conjunction with Lorman Education services, SmithAmundsen attorneys will present the necessary road map to efficiently audit your practices. Whether you are new to the field or have years of experience, you will leave with the ability to confidently handle every challenge you face. Benefits for You:
- Do's and don'ts for performing a wage and hour audit
- Know the substantive areas for audits, such as hiring and I-9 compliance
- Get expert advice on conducting a labor relations audit
- Stay safely in compliance with affirmative action requirements

- Date: September 21, 2011
- Time: 8:00 a.m. – 4:30 p.m.
- Naperville, IL
- For more information and to register, please visit http://www.lorman.com/seminars/388347.

Advanced Workers' Comp Cost Containment Strategies
Presenters: Jeffrey A. Risch and Anita Johnson

Jeff Rish and Anita Johnson will present an in-house client seminar on September 28th in Rolling Meadows, IL.

Jeff Risch will discuss pre-employment best practices, including topics such as: Pre-Hire/Post Offer Physicals, Drug Testing, Employee Personality Profiles, Background Checks, Discrimination Issues, WC vs. FMLA/ADA and Illegal Aliens/Undocumented Workers

Anita Johnson will discuss claim defense strategies, including topics like: Avoiding retaliation claims, Non-Compliance pitfalls, Can you really defend a claim in Illinois, Identifying and preserving key evidence, Employer's role in assisting in the defense, Employer's rights, Defense vs. settlement how do you decide and Proposed Legislative Changes.

- Date: September 28, 2011
- Rolling Meadows, IL
- For more information and to register, please visit www.assuranceagency.com/university or call 847.463.7171.

IRS Form 1099 Reporting: What You Need to Know
Presenters: Jeffrey A. Risch, Esq., Julie A. Proscia, Esq.

Independent contractors save your business money, but increasing IRS scrutiny can put you at risk. Fail to meet the 1099 filing requirements, and you may land in a hotbed of penalties. With a maze of 1099 forms, and confusing and ever-changing IRS reporting guidelines, mastering the 1099 can be a daunting task for any business.

Attend this informative seminar and sharpen your 1099 savvy. Develop better, more accurate reporting skills - keep your business audit-ready and in compliance. Determine a worker's status without hesitation - every time - and stay current and in the clear.

- Date: October 20 - Naperville, IL
  October 27, 2011 - Elk Grove Village, IL
- Time: 8:00 a.m. – 4:00 p.m.
- Elk Grove Village, Illinois
- For more information and to register, please visit http://www.lorman.com/seminars/seminar_details.php?pid=220649