

SmithAmundsen Labor & Employment

MONTHLY

SEPTEMBER 2011

NEWS AND EVENTS OF INTEREST
to SmithAmundsen clients.

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Urgent Labor Law Alert! NLRB Issues Pro-Union Decisions Designed to Stunt Free Choice and Assist Big Labor

By Jeffrey Risch

In a series of decisions made public on August 30, 2011, the National Labor Relations Board now finds 1) an employee's free choice to select its own union representative or choice to remain union-free should be diminished and limited (See *Lamons Gasket Co.*, 357 NLRB No. 72 and *UGL-UNICCO Service Company*, 357 NLRB No. 76); and 2) an organizing union should have the ability to "cherry pick" which employees it wishes to organize by radically determining what is an "appropriate bargaining unit" (See *Specialty Healthcare* and *Rehabilitation Center of Mobile*, 357 NLRB No. 83). All three decisions will have a profound and immediate impact on private sector union organizing and related recognition.

In *Lamons Gasket*, the Board reversed its 2007 decision in *Dana Corp.* In *Dana Corp.*, the Board allowed employees an immediate and meaningful challenge to the union's alleged representative status. The *Dana Corp.* decision allowed 30% of the workers or more the opportunity to request a secret ballot election within a 45-day window following a "card-check" organizing effort. Card-check organizing efforts occur when unions attempt to get workers to sign cards indicating they want to have a union election. If a majority of workers sign cards, the union can approach the employer and demand voluntary recognition. If the employer recognizes the union (often times the employer recognizes the union unintentionally), the union is "in" without an election. Under *Dana Corp.*, the Board ruled that employees should have the choice to decide if the union is in their individual and collective best interests or if a different union is perhaps a better choice. Now, under *Lamons Gasket*, the Board will bar the employees' challenge to a union's representative status for a "reasonable period" of time (a waiting period of no less than six months to one year). The Board likewise considered at the issue of an unwanted union in *UGL-UNICCO*. In its decision, the Board looked at the time period following a change in ownership of a company with a unionized workforce. The *UGL-UNICCO* decision overrules the 2002 Board decision in *MV Transportation*, which created an immediate opportunity after the sale or merger of a business for the union's status to be challenged by 30% of employees, the new employer, or a rival union. Under *UGL-UNICCO*, employees, the new employer, or a rival union must now wait no less than six months and perhaps even up to one year under certain circumstances to challenge an unwanted union's bargaining authority.

The Board also found an opportunity to radically redefine what constitutes an "appropriate bargaining unit" for union organizing/recognition purposes. In *Specialty Healthcare*, the Board found that certified nursing assistants at a nursing home may comprise an appropriate unit without including all other nonprofessional employees. This decision overruled the Board's 1991 decision in *Park Manor*, which had adopted a special test for bargaining unit determinations specific to nursing homes, rehabilitation centers, and other non-acute health care facilities. Although the union in *Specialty Healthcare* did not advance the argument, the Board nonetheless seized the opportunity to apply a new standard in determining an "appropriate bargaining unit" for virtually all private sector employers (not just in the non-acute healthcare industry). In sum, the Board concluded that where an employer argues that a proposed bargaining unit inappropriately excludes

certain employees, the employer will now be required to prove that the excluded employees share “an overwhelming community of interest” with employees in the proposed unit. The net result allows labor unions to “cherry pick” workers one job at a time vs. having to organize an entire office, plant or facility. Of note, this sort of incremental organizing had been rejected by prior precedent.

Jeffrey Risch Chairs SmithAmundsen’s Management-Side Labor & Employment Group. Jeff concentrates his practice on employment litigation, government regulation, and countering various union tactics. Jeff can be contacted at jrisch@salawus.com or 630.569.0079.

Proposed Health Care Reform Regulations Clarify Additional Employee Benefit Plan Disclosure Obligations: Is your Business Ready for the New Disclosure Requirements?

By Heather Bailey and Rebecca Dobbs

As a refresher, the Patient Protection and Affordable Care Act (referred to as the Affordable Care Act or “ACA”) was signed by President Obama in March 2010 in an effort to reform health care in the United States so that, in theory, all citizens would have better opportunities to receive reliable and affordable health care. Many questions and concerns came with this new law for both individuals and employers who have to abide by the new law and its requirements.

Many provisions within ACA provided little guidance and only create confusion and more questions for employers on what steps they should take to ensure their health plans were in compliance. One of those provisions is within Section 2715(d)(4) which states that if a group health plan or health insurance issuer makes any material modification in any of the terms of the plan or coverage involved (that is not otherwise addressed in the most recently provided summary of benefits and coverage), the group health plan must provide notice of such modification to participants no later than 60 days prior to the date on which such modification will become effective.

In other words, group health plans changing carriers, deductibles, co-pays, co-insurance amounts, etc. should be distributing revised summary plan descriptions or notices no later than 60 days BEFORE the change takes place. This prior notice requirement is a drastic change from current ERISA reporting obligations which previously allowed such disclosure to occur months after a change took place. Given that the previous deadlines for reporting and disclosure under ERISA were originally set in the days of ditto paper, the lengthy amount of time for distribution was necessary and practical. Additionally, given the improvements with technology and the shorter amount of time employer plans can now physically distribute information and mailings to participants, shortening the time to distribute would seem to make sense, right?

Nonetheless, the sixty-day prior notice requirement has caused alarm for many benefit practitioners. After all, for those employers operating a calendar year, fully-insured group health plan, this would mean that new certificate booklets and corresponding “wrap” documents or summary plan descriptions would have to be distributed to all participants as of November 1st in the prior calendar year. The majority of these same employers, however, are not always receiving renewal information from their carriers and brokers more than 60 days prior to a change occurring. With a 60-day prior notice requirement, an employer sponsoring a calendar year health plan must obtain renewal rates months before November 1st in order to allow themselves time to select any plan changes, receive revised certificate booklets from the carrier, and revise any “wrap” documents or summary plan descriptions accordingly to ensure timely distribution to participants by November 1st. Timely

distribution is important as the maximum statutory penalty for failing to meet reporting obligations under ERISA is currently set at \$110 per day, per participant. In addition, failing to meet reporting obligations can also be considered a fiduciary breach under ERISA which can trigger personal liability on the ERISA fiduciary, i.e. an individual maintaining discretion and control over the terms and operation of the ERISA benefit plan.

So where does this all fit in with the most recently proposed regulations? Well, the effective date for this 60-day advance notice requirement was inadvertently left out of the original ACA legislation. Consequently, many employer plans were confused as to when the shortened time-frame for reporting would be triggered. Was it effective as of the date ACA was signed into law in March 2010? Or was it effective on the same date as some of the other reporting obligations within ACA? A few months ago, in Part V of the FAQ’s published by the Department of Labor (DOL), it was clarified that group health plans and health insurance issuers would not be required to comply with the 60-day prior notice requirement for material modifications until plans and issuers were also required to provide the new summary of benefits and coverage explanation (a new form that was required to be distributed to participants under ACA, effective March 23, 2012). The ACA had stated that the DOL, Health and Human Services (HHS) and the Treasury Department were required to issue such standards by March 23, 2011, a year before the distribution requirement was to take effect. The department had not yet issued standards providing any guidance on the contents of the new summary of benefits and coverage explanation by the March 23, 2011 deadline. Accordingly, many were unsure if the new summary reporting obligation would take effect as intended on March 23, 2012 and if there would be any guidance for employers and insurers to do the same.

A few months late, on August 17, 2011, the DOL, HHS, and the Treasury Department published proposed standards for the new summary of benefits and coverage explanation. It is important to remember that the new summaries are NOT equivalent to the summary plan descriptions a group health plan has, or should have, in place. The requirement for the new summaries likely stems from the fact that, given our litigious society, summary plan description have become lengthier and lengthier and are no longer drafted as they are technically required to be – in a manner that can be understood by the average plan participant. The intended goal of the new summaries is to make it easier not only for individuals and families to determine what insurance coverage is best for them, but also for employers to evaluate and resolve which health insurance programs are best for the company and their employees.

The proposed rules attempt to do this by requiring that health insurance companies and group health plans provide consumers, employers who are shopping around for group benefit plans, and employee participants with clear and consistent information about their coverage and possible choices. This is done by consumers having access essentially to two different, multiple-page forms:

- An easy to understand Summary of Benefits and Coverage; and
- A uniform glossary of terms commonly used in health insurance coverage, such as “deductible” and “co-pay.”

As anticipated, the regulations specify the exact font (12-point, Times New Roman), page length, etc. for use in the new summaries. In fact, they are essentially fill-in-the-blank forms that do not provide for any deviation.

The good news for employer health plans is that while the regulations seem to vaguely address recognition of the fact that most disclosure obligations to employee-participants directly lay with the employer-plan sponsor, the responsibility for filling in the information on the form seems to fall, practically speaking, on the insurance carrier as the carrier holds the majority of the information needed to complete the forms. However, employers must be aware that they have a joint obligation with the carrier to distribute the new summaries. If the carrier distributes the notice directly to the employee, the group health plan will have met

its obligation and vice versa. However the converse is also true, if the carrier does not distribute the new summaries to employees directly, the employer remains responsible for distribution.

Filling in the new summary form is going to be much easier than addressing benefit plan administration to ensure the company sponsored group health plan begins meeting the 60-day advance notice requirement that is now clearly in effect as of March 23, 2012. And, adding a new form to the mix of materials required to be distributed is only going to make this task more difficult for employers.

The forms, as proposed, will take effect March 23, 2012. However, the government is asking for public comments up until October 21, 2011. To do so, you may send an e-mail to: OHPSCA2715.EBSA@dol.gov or you can go online and submit comments at <http://regulations.gov>. For a copy of the proposed Summary of Benefits template, please go to: <http://www.healthcare.gov/news/factsheets/labels08172011b.pdf>.

For assistance in any area related to employment and labor law, please feel free to contact Heather Bailey, partner with SA's Labor & Employment Law Group at 312.894.3266 or hbailey@salawus.com. Further, if you have any questions about this or any employee benefit matter, please feel free to contact attorney Rebecca Dobbs at rdobbs@salawus.com or 630.587.7928.

“Zero Tolerance” FMLA Abuse Policies Should be in Writing

By Brandon M. Anderson

The U.S. Court of Appeals for the District of Columbia Circuit recently affirmed a National Labor Relations Board (Board) ruling that an employer committed an unfair labor practice for terminating an employee, who was an outspoken union supporter, for misusing 20 minutes of Family and Medical Leave Act (FMLA) leave to attend a union rally.

The case, *Bally's Park Place, Inc. v. NLRB*, involved a Bally's Park Place employee, a casino dealer, who strongly and outwardly supported a union that was attempting to organize the employer's casino dealers. On one occasion, the employee was told that he could not discuss union organizing efforts on the casino floor, and on another occasion, that he could be fired for talking about unions. At one point, a supervisor asked what could be done to satisfy the dealers to keep them from unionizing.

Around the same time, the organizing union held a rally on a day that the employee requested FMLA for his entire shift to care for his daughter. However, because he did not need FMLA leave until a half-hour after his shift began, he attended the union rally during the first 20 minutes of his scheduled shift. One of the employer's officials saw the employee at the event. The employer discussed the matter with the employee and then terminated him pursuant to its “zero tolerance” policy on FMLA abuse.

The organizing union filed an unfair labor practice, and the Board ultimately held that the employer violated the National Labor Relations Act by terminating the employee for abusing his FMLA—despite proof that the employee abused his FMLA leave. The basis

for the Board's decision was that the employer failed to prove that it would have fired the employee but for his union activity.

In upholding the Board's decision, the appellate court agreed that the employer did not adequately prove that it would have terminated the employee for abusing his FMLA leave even if he was not an outspoken supporter of the organizing union. The appellate court found that the comments made to the employee about discussing the union's campaign on the casino floor, about being fired for talking about the union, and being asked what would satisfy the dealers, was evidence of a “discriminatory motive.” The appellate court was not convinced that the employer's “zero tolerance” abuse policy rebutted the discriminatory motive because there was no evidence that the employer had a written or oral “zero tolerance” FMLA abuse policy.

In light of the court's decision, employers should be sure that a “zero tolerance” FMLA abuse policy be included in any written FMLA policy, progressive discipline policies, employee handbooks, etc. While many progressive discipline policies include “falsification” or “abuse of leave” as immediately terminable offenses, employers should specifically include “any FMLA abuse” as an immediately terminable offense. While evidence of an announcement of a “zero tolerance” policy may be sufficient, a written and consistently applied policy is always the best way to go.

If you have any questions about this or any other employment law related matter, please do not hesitate to contact attorney Brandon Anderson at banderson@salawus.com or 630.587.7934.

Criminal Background Checks: Are they More Trouble Than They Are Worth?

By Julie A. Proscia

On July 26, 2011, the Equal Employment Opportunity Commission (EEOC) held a hearing to review the use of arrest and conviction records concerning employers' hiring practices. The focus of the hearing was to examine whether or not employers' policies and procedures against hiring applicants with a criminal history result in a disparate impact on protected groups. This is a theme that is not just prevalent on the federal level but also a rising concern with the Illinois Human Rights Commission.

Under both federal and state regulations, employers are generally prohibited from using arrest records to discriminate against applicants. On both levels conviction records may be examined and utilized in hiring decisions but with a word of caution. The EEOC prohibits the blanket use or prohibition on hiring individuals with convictions and instead requires employers to establish that they carefully consider "the nature and gravity of the offense(s); time since conviction and/or completion of a sentence; and the nature of the job held or sought when making a determination." Similarly, the Illinois Human Rights Commission, through the Illinois Human Rights Act, generally prohibits employers from inquiring on a written job application whether an applicant has ever been arrested and further prohibits inquiring into arrest records or convictions otherwise sealed or expunged.

So how does an employer make sure that they are getting not only the most qualified applicant but also the most appropriate applicant? With arrest and conviction related discrimination claims on the rise is it even worth the headache to conduct criminal background checks? Absolutely, the cost of not conducting the criminal background checks and bringing forth a negligent hiring claim is substantially worse. Employers should still conduct criminal background checks on all safety sensitive positions and on all positions that are related to children, the elderly, infirm, and the financial welfare of the business. Certain industries like health care, financial institutions, and educational facilities are often required to do so.

However, employers should conduct the criminal background check with caution. First, have a policy in place that designates that the employer is going to conduct a background check and designate parameters. Second, make sure that applicants are told in writing that their offer of employment is contingent upon the verification of a criminal background check. If there is one mantra to repeat it is consistency! This is appropriate for almost all areas of employment law. It is not good enough to have a policy in place if it is not followed. If the policy states

that all safety sensitive positions are subject to a background check prior to hire, then all applicants must undergo the background check at the same time or phase in the hiring process.

Once the criminal background check policy is implemented and the background checks are consistently conducted, employers should review the information received carefully. In doing so, examine each applicant and the position they are applying for on a case by case basis before automatically excluding the applicant from employment. If the conviction is not job related the conviction should not be an automatic exclusion. Consistency is still important at this step even on an individualized basis, if one applicant with a felony conviction for child molestation is excluded as a home installer the next applicant with the same conviction should also be excluded.

Criminal background checks, if conducted properly, can prevent a substantial amount of liability down the road. It is dramatically easier to develop and implement policies and procedures now then defend against a negligent hiring case later.

Finally, employers must be diligent in complying with all facets of the Fair Credit Reporting Act (FCRA). When utilizing any third party provider or service in procuring criminal background reports, employers are generally prohibited under the FCRA from: (1) taking adverse action against applicants or workers without first providing a copy of the consumer report (i.e. criminal background check) to the applicant or worker as required by 15 U.S.C. §1681b(b)(3); (2) procuring consumer reports (i.e. background checks) without first disclosing that a consumer report may be obtained for employment purposes as required by 15 U.S.C. §1681b(b)(2)(A)(i); and (3) procuring consumer reports (i.e. criminal background checks) without written authorization as required by §1681b(b)(2)(A)(ii). Under the FCRA, employers are subject to civil liability for negligent or willful non-compliance, and may be liable to the consumer for no less than \$100, or for the greater of \$1,000 or the actual damages sustained by the consumer.

If you have any questions about this article, or would like a sample Criminal Background Check Policy, please contact Julie A. Proscia. Julie Proscia is a partner at SmithAmundsen LLC in the labor and employment practice group. She exclusively represents management in employment issues and may be contacted at 630.587.7911 or jproscia@salawus.com.

Undocumented Equals Unpayable for Purposes of NLRB Backpay Remedy?

By Brandon M. Anderson

On August 9, 2011, the National Labor Relations Board (Board) ruled that the U.S. Supreme Court's decision in a 2002 case compelled the Board to conclude that it did not have the authority to award backpay to undocumented workers whose National Labor Relations Act (NLRA) were violated—even if the employer knew that the workers were undocumented.

The case, *Mezonos Maven Bakery*, involved several employees who never presented, and the employer never requested, work-authorization documents. The employees concertedly complained about how they were being treated by a supervisor. In response, the employer discharged the employees. The employees then filed unfair labor practice charges with the Board. The parties settled the charges, and

as part of the settlement, the Board ordered the employer to reinstate the employees and make them whole. The settlement, however, also allowed the employer the opportunity to establish that the employees were not entitled to offers of reinstatement and also challenge the amount of backpay due. The employer took the position that the U.S. Supreme Court's decision in *Hoffman Plastic Compounds* prevented the employer from offering reinstatement or paying backpay because the workers were undocumented.

Hoffman involved an undocumented worker who admitted in a Board compliance hearing that he had presented fraudulent work-authorization documents to a prospective employer. The Board held that the undocumented worker was entitled to backpay, but only from the date that his employer learned that he was an undocumented worker. The Supreme Court ultimately reversed the Board's decision on the basis that federal immigration policy, specifically, the Immigration Reform and Control Act (IRCA), prohibited the awarding of backpay to an undocumented worker who was never legally authorized to work in the United States in the first place.

The administrative law judge in *Mezonos* believed that *Hoffman* did not apply because the *Mezonos* employees never presented fraudulent documents to their employer; rather because the employer violated the IRCA by not requiring the proper documentation, the employees should still be entitled to backpay. The Board disagreed and unanimously

concluded that the Supreme Court's decision in *Hoffman* "broadly precludes backpay award to undocumented workers" regardless of whether the employee or the employer violated federal immigration policy.

While the Board's decision was unanimous, two members were dissatisfied with the result because the NLRA's enforcement was undermined and, in their opinion, some checks on workplace abuses were removed. These two members made clear that they would be willing to consider any remedy within the Board's powers that would prevent employers from discriminating against undocumented workers on the basis of NLRA-protected activity.

The Board's decision makes clear that the Board cannot award backpay to undocumented workers in any circumstances. Of course, employing undocumented workers violates the IRCA, and could quickly lead to other legal trouble. While it is important to know that if you find yourself involved in an NLRA matter with an undocumented worker, you cannot pay the worker back pay, you must take all necessary steps to ensure that you are in compliance with federal immigration policy.

If you have any questions about this or any other employment law related matter, please do not hesitate to contact Brandon Anderson at banderson@salauus.com or 630.587.7934.

Eleventh Circuit Affirms that Washington Mutual Bank had "Reasonable Suspicion" to Request Bank Manager to Take a Polygraph Test

By Sarah Zorich

The Eleventh Circuit recently held that the district court properly ruled in favor of the defendant, Washington Mutual, on summary judgment holding that Defendant did not violate the Employee Polygraph Protection Act (EPPA) by requesting a bank manager take a polygraph test after suspecting he had stolen money from the bank.

The plaintiff, Dave Cummings, was the manager of the defendant's Piedmont Commons branch, and was responsible for four employees. In January 2007, the plaintiff was transferred to another branch and the new Piedmont Commons' manager discovered a \$58,000 cash shortage. The amount was discovered missing from two teller cash dispenser machines that the plaintiff had access to at the branch. An investigation was performed and two fraud investigators reviewed surveillance video which they believed showed Plaintiff and his employees repeatedly violating the defendant's Dual Control Policy which required two persons to be present when cash is handed or certain secure areas are accessed. Further, witnesses told investigators that the plaintiff had repeatedly violated the policy when he was the bank manager. Investigators requested the plaintiff to take a polygraph test and the plaintiff declined. The plaintiff was then fired for violating the Dual Control Policy.

Under the EPPA, employers generally cannot "require, request, suggest or cause any employee... to take or submit to any lie detector test" unless the following four conditions have been met:

1. the test is administered in connection with an ongoing investigation involving economic loss or injury to the employer's business;
2. the employee had access to the property that is subject to the investigation;
3. the employer had reasonable suspicion that the employee was involved in the incident or activity under investigation; and

4. the employer executes a statement, provided to the examinee before the test, that is signed and that describes with particularity the employee's alleged misconduct and the basis for the employer's reasonable suspicion. 29 USC §2001(1) and 29 USC §2006(d).

The plaintiff argued that the defendant lacked evidence conclusively showing the he violated the Dual Control Policy. The court held that the defendant did not need conclusive evidence before making the polygraph request and that the regulations only require "additional evidence" suggesting the employee was involved in the incident. The court held that the defendant made the polygraph request in connection with its ongoing investigation and it was not a "fishing expedition."

The plaintiff further argued that the bank did not have a "reasonable suspicion" that the plaintiff was involved in the cash shortage. The court held that defendant's investigation which included video surveillance, employee interviews, and the plaintiff's accessibility to the money gave the Defendant reasons to believe that Plaintiff was actually capitalizing on the opportunity to steal funds which sufficient to establish, the defendant had a reasonable suspicion that, the plaintiff was involved.

Employers should be aware that the EPPA can only be utilized in limited situations and the four factors stated must be met before a request for a polygraph test is made. Its application is very fact specific and employers must have more evidence than solely that the employee had access to the funds in order to request a polygraph be taken.

If you have questions regarding this or any other employment law related matter, please do not hesitate to contact Sara Zorich at 312-894-3265 or szorich@salauus.com.

CALENDAR OF EVENTS - September 2011

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>.

A Deep Dive Into the World of Workers' Compensation

Presenters: Jeffrey A. Risch

For many businesses, workers' compensation costs are the second largest out-of-pocket expense next to payroll. Having parameters in place to manage your company's workers' compensation is imperative. Join us for an in-depth view and learn how to shield against legal issues, lost productivity, medical costs and retaliation claims.

■ Date: September 28, 2011

■ Time 8:30 a.m - 3:00 p.m.

■ Rolling Meadows, IL

■ For more information and to register, please visit www.assuranceagency.com/university or call 847.463.7171.

Central Illinois Healthcare Cost Containment Conference for Employers

Presenters: Jeffrey A. Risch, Esq and Rebecca L. Dobbs, Esq.

Learn how you can be compliant with the new federal and state regulations, be effective at controlling your organization's health care costs, and bring quality care to your employees.

■ Date: October 5, 2011

■ Time: 8:00 a.m. – 4:00 p.m.

■ East Peoria, IL

■ For more information and to register, please visit <http://events.constantcontact.com/register/event?llr=omjkt4dab&oei=dk=a07e4adbnqn9a7ead8a>

IRS Form 1099 Reporting: What You Need to Know

Presenters: Jeffrey A. Risch, Esq. and 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, 2011 - Naperville, IL
October 27, 2011 - Elk Grove Village, IL

■ Time: 8:00 a.m. – 4:00 p.m.

■ Elk Grove Village, IL

■ For more information and to register, please visit http://www.lorman.com/seminars/seminar_details.php?pid=220649

Welfare Plans – Are you Ready for an IRS Audit?

Presenter: Rebecca L. Dobbs, Esq.

The Internal Revenue Service (IRS) has received an increased budget to hire agents for audits of welfare and cafeteria plans. Are your plans in compliance for when the IRS audits begin?

We will cover common IRS compliance issues including:

- Plan document requirements
- Cafeteria plan documents
- Required nondiscrimination testing
- 5500 filing requirements

This seminar will also provide the most up-to-date information on health care reform issues organizations should be addressing currently.

■ Date: October 26, 2011

■ Time: 9:00 a.m. – 11:00 a.m.

■ Aurora, IL

■ For more information and to register, please visit <http://www.sikich.com/news/events/welfare-plans.html>